BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2015

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2015

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Ben Hill County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of December 31, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and historical pension information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

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

The combining and individual fund statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual statements and schedules and supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, on our consideration of Ben Hill County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ben Hill County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
June 30, 2016

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement of Net Position
December 31, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board of Health
ASSETS					
Cash and Cash Equivalents	$ 1,927,096	$ 277,499	$ 2,204,595	$ 1,636,000	$ 1,055,778
Receivables (Net of Allowance for Uncollectibles)	1,500,965	34,294	1,535,259	3,948,000	308,460
Inventories	--	--	--	489,000	--
Prepaid Items	47,314	--	47,314	--	--
Estimated Third-Party Settlements	--	--	--	473,000	--
Other Current Assets	--	--	--	239,000	--
Notes Receivable	--	227,300	227,300	--	--
Long-term Investments	--	--	--	2,725,000	--
Restricted Assets	--	--	--	128,000	--
Other Assets	--	--	--	26,000	--
Capital Assets Not Being Depreciated	338,445	--	338,445	148,000	--
Capital Assets Net of Accumulated Depreciation	10,973,849	--	10,973,849	8,926,000	47,398
Total Assets	14,787,669	539,093	15,326,762	18,738,000	1,411,636
DEFERRED OUTFLOWS OF RESOURCES					
Pension	419,251	--	419,251	--	307,430
Total Deferred Outflows of Resources	419,251	--	419,251	--	307,430
LIABILITIES					
Accounts Payable	650,370	--	650,370	1,693,000	88,567
Accrued Liabilities	82,545	--	82,545	--	--
Accrued Expenses	--	--	--	1,107,000	39,342
Estimated Third-Party Settlements	--	--	--	372,000	--
Intergovernmental Payable	218,529	--	218,529	--	--
Due to Phoebe Putney Health System, Inc.	--	--	--	22,493,000	--
Noncurrent Liabilities					
Due Within One Year	63,551	--	63,551	570,000	64,343
Due in More than One Year	1,929,050	--	1,929,050	8,643,000	1,431,675
Total Liabilities	2,944,045	--	2,944,045	34,878,000	1,623,927
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	--	338,959
Total Deferred Inflows of Resources	--	--	--	--	338,959
NET POSITION					
Net Investment in Capital Assets	11,055,488	--	11,055,488	(542,000)	47,398
Restricted For					
E-911	22,624	--	22,624	--	--
Revolving Loan Program	--	539,093	539,093	--	--
Prior Year Program Income	--	--	--	--	212,903
Indigent Care	--	--	--	37,000	--
Hospice Care	--	--	--	81,000	--
Capital Outlay	1,581,967	--	1,581,967	--	--
Debt Service	--	--	--	10,000	--
Unrestricted	(397,204)	--	(397,204)	(15,726,000)	(504,121)
Total Net Position	$ 12,262,875	$ 539,093	$ 12,801,968	$ (16,140,000)	$ (243,820)

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, 2015

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 POSITION: 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	$ 1,828,945	$ 352,871	$ --	$ --	$ (1,476,074)	$ --	$ (1,476,074)		
Judicial	1,025,594	413,195	--	--	(612,399)	--	(612,399)		
Public Safety	5,701,435	1,412,170	5,290	15,812	(4,268,163)	--	(4,268,163)		
Public Works	2,803,671	59,080	345,643	45,010	(2,353,938)	--	(2,353,938)		
Health and Welfare	489,586	588	90,685	106,740	(291,573)	--	(291,573)		
Culture and Recreation	464,866	803	--	--	(464,063)	--	(464,063)		
Housing and Development	598,743	--	1,490	--	(597,253)	--	(597,253)		
Interest on Long-Term Debt	5,864	--	--	--	(5,864)	--	(5,864)		
Total Governmental Activities	12,918,704	2,238,707	443,108	167,562	(10,069,327)	--	(10,069,327)		
Business-type Activities									
EIP Revolving Loan	10,250	11,128	--	--	--	878	878		
Total Business-Type Activities	10,250	11,128	--	--	--	878	878		
Total Primary Government	$ 12,928,954	$ 2,249,835	$ 443,108	$ 167,562	(10,069,327)	878	(10,068,449)		
Component Units									
Hospital Authority	$ 24,777,000	$ 21,248,000	$ 41,000	$ 140,000				$ (3,348,000)	$ --
Board of Health	3,320,529	585,833	2,788,444	--				--	53,748
Total Component Units	$ 28,097,529	$ 21,833,833	$ 2,829,444	$ 140,000				(3,348,000)	53,748
General Revenues									
Taxes									
General Property					5,547,733	--	5,547,733	--	--
General Sales and Use					3,112,005	--	3,112,005	--	--
Selective Sales and Use					51,304	--	51,304	--	--
Business					510,432	--	510,432	--	--
Penalties and Interest on Delinquent Taxes					119,399	--	119,399	--	--
Investment Income					4,119	932	5,051	94,000	--
Miscellaneous					--	--	--	296,000	--
Gain on Disposition of Capital Assets					45,477	--	45,477	90,000	--
Total General Revenues					9,390,469	932	9,391,401	480,000	--
Changes in Net Position					(678,858)	1,810	(677,048)	(2,868,000)	53,748
Net Position - Beginning, As Restated					12,941,733	537,283	13,479,016	(13,272,000)	(297,568)
Net Position - Ending					$ 12,262,875	$ 539,093	$ 12,801,968	$ (16,140,000)	$ (243,820)

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

BEN HILL COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2015

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 176,073	$ 1,603,080	$ 147,943	$ 1,927,096
Receivables (Net of Allowance for Uncollectibles)	1,186,864	213,125	100,976	1,500,965
Due from Other Funds	17,458	3,595	464	21,517
Total Assets	$ 1,380,395	$ 1,819,800	$ 249,383	$ 3,449,578
LIABILITIES				
Accounts Payable	$ 608,800	$ 19,304	$ 22,266	$ 650,370
Accrued Liabilities	82,545	--	--	82,545
Intergovernmental Payable	--	218,529	--	218,529
Due to Other Funds	3,595	--	17,922	21,517
Total Liabilities	694,940	237,833	40,188	972,961
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	423,164	--	--	423,164
Ambulance Fees	71,822	--	--	71,822
Capital Asset Dispositions	--	--	6,751	6,751
Total Deferred Inflows of Resources	494,986	--	6,751	501,737
FUND BALANCES				
Restricted	--	1,581,967	--	1,581,967
Assigned	--	--	218,103	218,103
Unassigned	190,469	--	(15,659)	174,810
Total Fund Balances	190,469	1,581,967	202,444	1,974,880
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,380,395	$ 1,819,800	$ 249,383	
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				11,312,294
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				501,737
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				47,314
Pension deferred outflows of resources are not due and payable in the current period and will be recognized as components of pension related expenses and contributions in future periods and therefore are not reported in the funds.				419,251
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Capital Leases			$ (256,806)	
Compensated Absences			(230,780)	
Net Pension Liability			(1,505,015)	
Total Long-term Liabilities				(1,992,601)
Net Position of Governmental Activities				$ 12,262,875

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

BEN HILL COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 7,339,127	$ 1,936,291	$ 138,381	$ 9,413,799
Licenses and Permits	50,006	--	--	50,006
Intergovernmental	412,296	151,874	43,111	607,281
Charges for Services	1,496,278	--	304,033	1,800,311
Fines and Forfeitures	351,400	--	77,425	428,825
Investment Income	947	1,899	3,172	6,018
Contributions and Donations	--	--	1,490	1,490
Miscellaneous	14,678	--	--	14,678
Total Revenues	9,664,732	2,090,064	567,612	12,322,408
EXPENDITURES				
Current				
General Government	1,453,397	--	--	1,453,397
Judicial	1,021,601	--	--	1,021,601
Public Safety	4,893,405	3,527	568,437	5,465,369
Public Works	1,644,339	--	--	1,644,339
Health and Welfare	242,938	138,381	--	381,319
Culture and Recreation	370,734	24,273	--	395,007
Housing and Development	333,486	--	21,310	354,796
Capital Outlay	--	589,816	294,610	884,426
Debt Service	42,431	86,250	--	128,681
Intergovernmental	--	1,009,743	--	1,009,743
Total Expenditures	10,002,331	1,851,990	884,357	12,738,678
Excess (Deficiency) of Revenues Over (Under) Expenditures	(337,599)	238,074	(316,745)	(416,270)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	138,381	210,608	348,989
Transfers Out	(210,608)	--	(138,381)	(348,989)
Proceeds of Capital Asset Dispositions	40,477	--	44,629	85,106
Total Other Financing Sources (Uses)	(170,131)	138,381	116,856	85,106
Net Change in Fund Balances	(507,730)	376,455	(199,889)	(331,164)
Fund Balances - Beginning	698,199	1,205,512	402,333	2,306,044
Fund Balances - Ending	$ 190,469	$ 1,581,967	$ 202,444	$ 1,974,880

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

BEN HILL COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2015

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*	$ (331,164)
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	518,349
Depreciation Expense	(818,180)
	(299,831)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.	
Cost of Capital Assets Sold/Disposed	(135,058)
Accumulated Depreciation	135,058
	--
Revenues in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as revenue of the previous period in the *Statement of Activities* and included in beginning net position.	
Taxes	(72,926)
Charges for Services	(40,435)
Proceeds of Capital Asset Dispositions	(39,629)
	(152,990)
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Principal Repayments	
Capital Leases	80,386
	80,386
Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position.	
Compensated Absences	(53,253)
Pensions	125,097
Insurance	(47,103)
	24,741
Change in net position of governmental activities reported in the *Statement of Activities*	$ (678,858)

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

BEN HILL COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
December 31, 2015

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 277,499	$ 277,499
Receivables (Net of Allowance for Uncollectibles)	34,294	34,294
Total Current Assets	311,793	311,793
Noncurrent Assets		
Notes Receivable	227,300	227,300
Total Noncurrent Assets	227,300	227,300
Total Assets	539,093	539,093
NET POSITION		
Restricted For		
Revolving Loan Program	537,283	537,283
Unrestricted	1,810	1,810
Total Net Position	$ 539,093	$ 539,093

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

BEN HILL COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2015

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 11,128	$ 11,128
Total Operating Revenues	11,128	11,128
OPERATING EXPENSES		
Purchased/Contracted Services	250	250
Bad Debts	10,000	10,000
Total Operating Expenses	10,250	10,250
Operating Income (Loss)	878	878
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	932	932
Total Nonoperating Revenues (Expenses)	932	932
Changes in Net Position	1,810	1,810
Net Position - Beginning	537,283	537,283
Net Position - Ending	$ 539,093	$ 539,093

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, 2015

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 67,048	$ 67,048
Notes Issued	(31,873)	(31,873)
Interest Received	11,128	11,128
Payments to Suppliers	(250)	(250)
Net Cash Provided (Used) by Operating Activities	46,053	46,053
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due to Other Funds	(400)	(400)
Net Cash Provided (Used) by Noncapital Financing Activities	(400)	(400)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	932	932
Net Cash Provided (Used) by Investing Activities	932	932
Net Increase (Decrease) in Cash and Cash Equivalents	46,585	46,585
Cash and Cash Equivalents - Beginning of Year	230,914	230,914
Cash and Cash Equivalents - End of Year	$ 277,499	$ 277,499
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 878	$ 878
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	45,175	45,175
Net Cash Provided (Used) by Operating Activities	$ 46,053	$ 46,053

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

BEN HILL COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2015

	Agency Funds
ASSETS	
Cash	$ 272,658
Total Assets	$ 272,658
LIABILITIES	
Due to Others	$ 272,658
Total Liabilities	$ 272,658

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.

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

Blended Component Unit

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

Discretely Presented Component Units

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

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

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

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

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by

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

C. Basis of Presentation – Government-wide Financial Statements

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

The County reports the following major proprietary funds:

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

Additionally, the County reports the following fund types:

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

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

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

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

E. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency

of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

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

3. Inventories and Prepaid Items

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

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after December 31, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

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

5. Long-term Obligations

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

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The County reports deferred outflows of pensions from two sources: 1) employer contributions to the pension plan subsequent to the measurement date of the net pension liability which will be recognized as a reduction in the net pension liability in the subsequent year and 2) differences between projected and actual earnings on pension plan investments which are amortized and recognized in pension expense over a closed five-year period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, ambulance fees, and capital asset sales. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

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

9. Fund Balance Policies

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

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

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

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

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

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

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

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

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on July 23, 2015, payable December 20, 2015, and attached as an enforceable lien on property as of January 1, 2015. The billings are considered past due after December 20, 2015, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative

expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
General	$ 93,211	$ 109,177	$ (15,966)
Elections	122,033	161,002	(38,969)
General Administration	365,849	482,364	(116,515)
Tax Commissioner	218,448	267,926	(49,478)
Tax Assessor	226,124	258,262	(32,138)
Government Buildings	182,273	208,512	(26,239)
Superior Court	302,484	370,464	(67,980)
Magistrate Court	287,629	305,796	(18,167)
Probate Court	134,000	134,491	(491)
Sheriff	1,345,933	1,602,550	(256,617)
Jail Administration	1,307,986	1,651,883	(343,897)
EMS	1,177,603	1,345,942	(168,339)
Coroner	14,963	16,583	(1,620)
Emergency Management	31,103	41,355	(10,252)
Maintenance and Shop	--	159	(159)
Health	80,244	84,300	(4,056)
Senior Assistance	52,969	54,532	(1,563)
Senior Cititzens Nutrition	35,019	51,008	(15,989)
Transit Vans	--	53,098	(53,098)
Recreation	227,840	234,364	(6,524)
Parks	1,800	8,656	(6,856)
Agricultural Resources	65,430	76,486	(11,056)
Sheriff's Special Revenue Fund	35,000	40,989	(5,989)
Special Investigation Special Revenue Fund	11,650	46,591	(34,941)
E-911 Special Revenue Fund	436,093	474,105	(38,012)

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

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

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. As of December 31, 2015, $749,196 of the County's bank balance was uninsured and uncollateralized.

B. Receivables

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

	General	SPLOST 2011	Nonmajor Governmental Funds	EIP Revolving Loan	Total
Taxes	$ 1,026,431	$ --	$ --	$ --	$ 1,026,431
Accounts	326,220	--	49,571	--	375,791
Intergovernmental	132,887	213,125	8,015	--	354,027
Notes Receivable	--	--	43,390	301,594	344,984
Gross Receivables	1,485,538	213,125	100,976	301,594	2,101,233
Less: Allowance for Uncollectibles	(298,674)	--	--	(40,000)	(338,674)
	$ 1,186,864	$ 213,125	$ 100,976	$ 261,594	$ 1,762,559

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, 2015 totaled $301,594 of which $74,294 was considered current. An allowance of $40,000 has been established for possible uncollectibles.

The Development Authority (a blended component unit of the County) has previously entered into a lease purchase agreement with Protein Plus, LLC for the sale of a building owned by the Authority. The original agreement also included a note to the EIP Revolving Loan Enterprise Fund, which was paid from the Development Authority Fund from Protein Plus monthly payments. The Company now pays the Development Authority Fund $3,391 per month on the original note which has a balance at year-end of $6,750. Also, Protein Plus borrowed an additional $40,000 in 2014 with interest at 3.75% per annum and monthly payments of $400. The balance on this note at year-end was $36,640. The Company pays the EIP Revolving Loan Fund $1,256 monthly with a balance at year-end of $1,893.

C. Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 161,861	$ --	$ --	$ 161,861
Construction in Progress	14,648	369,861	(207,925)	176,584
Total Capital Assets, Not Being Depreciated	176,509	369,861	(207,925)	338,445
Capital Assets, Being Depreciated				
Buildings	12,601,931	207,925	--	12,809,856
Infrastructure	1,405,614	--	--	1,405,614
Improvements Other Than Buildings	996,471	--	--	996,471
Machinery and Equipment	6,135,927	148,488	(135,058)	6,149,357
Total Capital Assets, Being Depreciated	21,139,943	356,413	(135,058)	21,361,298
Less Accumulated Depreciation For				
Buildings	(5,230,501)	(311,332)	--	(5,541,833)
Infrastructure	(229,340)	(35,141)	--	(264,481)
Improvements Other Than Buildings	(567,916)	(65,174)	--	(633,090)
Machinery and Equipment	(3,676,570)	(406,533)	135,058	(3,948,045)
Total Accumulated Depreciation	(9,704,327)	(818,180)	135,058	(10,387,449)
Total Capital Assets, Being Depreciated, Net	11,435,616	(461,767)	--	10,973,849
Governmental Activities Capital Assets, Net	$ 11,612,125	$ (91,906)	$ (207,925)	$ 11,312,294

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

Governmental Activities	
General Government	$ 333,495
Judicial	6,286
Public Safety	225,475
Public Works	173,602
Health and Welfare	2,000
Culture and Recreation	76,294
Housing and Development	1,028
Total Depreciation Expense	$ 818,180

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2015 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 17,458
SPLOST 2011 Capital Projects Fund	General Fund	3,595
Nonmajor Governmental Funds	Nonmajor Governmental Funds	464
		$ 21,517

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The General Fund owes the SPLOST 2011 Fund $3,595 for public transportation expenditures paid by the SPLOST 2011 Fund. A Nonmajor Governmental Fund owes the General Fund $16,519 for amounts deposited into the fund in error.

The composition of interfund transfers for the year ended December 31, 2015 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	$ 138,381
Nonmajor Governmental Funds	General Fund	210,608
		$ 348,989

A Nonmajor Governmental Fund transferred $138,381 in sales tax proceeds to the SPLOST 2011 Fund to finance debt service expenditures. The General Fund transferred $210,608 to a Nonmajor Governmental Fund to finance E-911 expenditures.

E. Short-Term Debt

On March 20, 2015, the County entered into a tax anticipation note with Community Bank of Fitzgerald for $2,500,000 with interest at 3.25% for operating purposes. The amount drawn on this note was $2,500,000 and was repaid at December 31, 2015. The County entered entered into a new tax anticipation note on March 15, 2016 in the amount of $2,500,000 with an interest rate of 3.25%.

Short-term liability activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities				
Notes Payable	$ --	$ 2,500,000	$ (2,500,000)	$ --
	$ --	$ 2,500,000	$ (2,500,000)	$ --

F. Lease Obligations

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded

at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation.

Capital assets subject to lease obligations at December 31, 2015 are as follows:

	Governmental Activities
Machinery and Equipment	$ 346,969
Less: Accumulated Depreciation	(58,902)
Total	$ 288,067

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2015, are as follows:

Year Ending December 31	Governmental Activities
2016	$ 68,017
2017	68,017
2018	68,017
2019	37,747
2020	25,850
Total Minimum Lease Payments	267,648
Less: Amounts Representing Interest	(10,842)
Present Value of Minimum Lease Payments	$ 256,806

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 177,527	$ 53,253	$ --	$ 230,780	$ --
Net Pension Liability	1,549,353	576,245	(620,583)	1,505,015	--
Capital Leases	337,192	--	(80,386)	256,806	63,551
	$ 2,064,072	$ 629,498	$ (700,969)	$ 1,992,601	$ 63,551

For governmental activities, claims and judgments, and compensated absences are generally liquidated by the General Fund. Pension liabilities are generally liquidated by the General Fund except for the portion allocable to E-911 which is liquidated by the E-911 Fund

G. Pensions

Defined Benefit Plan

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.

Retirement benefits for employees are calculated as .75% of average annual compensation up to $6,600 plus 1.25% of average annual compensation in excess of $6,600 plus $18 multiplied by years of service. Employees are eligible for normal retirement benefits at age 65 with 5 years of service.

At January 1, 2014, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	49
Inactive employees entitled to but not yet receiving benefits	77
Active employees	90
	216

The 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 State of Georgia statutes. For the year ended December 31, 2015, the County's actuarially determined contribution was $379,362.

The County's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015.

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.5% per year
Inflation	3.5% per year
Salary increases	4.0% per year with an age based scale as follows:

Age	Salary Increase
Under 30	4.0% rate + 1.5%
30-39	4.0% rate + 1.0%
40-49	4.0% rate + .5%
50+	4.0% rate + 1.0%

Mortality rates were based on the RP-2000 Combined Mortality Table

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	30 %	3.28 %
Domestic Large Equities	30	6.27
Domestic Mid Equities	5	9.02
Domestic Small Equities	5	5.67
REIT	5	7.13
International	15	3.98
Multi Cap	5	6.24
Global Allocation	5	1.98

The discount rate used to measure the total pension liability was 7.5%. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The changes in net pension liability for the year ended December 31, 2015, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 5,587,617	$ 4,038,264	$ 1,549,353
Changes for the Year			
Service Cost	125,263		125,263
Interest	407,714		407,714
Differences Between Expected and Actual Experience			--
Contributions - Employer		338,492	(338,492)
Contributions - Employee		--	--
Net Investement Income		282,091	(282,091)
Benefit Payments	(302,851)	(302,851)	--
Administrative Expense		(16,089)	16,089
Other Changes		(27,179)	27,179
Net Changes	230,126	274,464	(44,338)
Balances - Ending	$ 5,817,743	$ 4,312,728	$ 1,505,015

The following presents the County's net pension liability calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Net Pension Liability	$ 2,194,230	$ 1,505,015	$ 926,323

For the year ended December 31, 2015, the County recognized pension expense of $261,732. December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ --	$ --
Changes in assumptions	--	--
Net difference between projected and actual earnings on pension plan investments	32,422	--
Contributions subsequent to the measurement date	386,829	--
	$ 419,251	$ --

Contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the subsequent year. The other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	
2016	$ 8,106
2017	8,106
2018	8,105
2019	8,105
2020	--
Thereafter	--
	$ 32,422

Deferred Compensation Plan

The County sponsors a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457. The defined contribution plan, administered by GEBCORP, contains a contribution formula which allows employees to defer a minimum of 1% of compensation or $20. The County is permitted to make non-elective contributions at its sole discretion. All contributions and other requirements are established by County resolution. For the year ended December 31, 2015, the County contributed $0 to the plan and employee deferrals were $24,075.

H. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2015 were as follows:

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Restricted				
Capital Outlay	$ --	$ 1,581,967	$ --	$ 1,581,967
	--	1,581,967	--	1,581,967
Assigned				
Judicial	--	--	5,216	5,216
Public Safety	--	--	143,751	143,751
Housing and Development	--	--	69,136	69,136
	--	--	218,103	218,103
Unassigned, Reported In				
General Fund	190,469	--	--	190,469
Special Revenue Funds	--	--	(15,659)	(15,659)
	190,469	--	(15,659)	174,810
Total Fund Balances	$ 190,469	$ 1,581,967	$ 202,444	$ 1,974,880

I. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from $1,000 to $10,000 with various limits of liability ranging from $100,000 to $18,357,891.

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

J. 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, 2015, the Hospital's latest fiscal year, the outstanding balance was $8,155,000 which will be paid in varying annual amounts through July 1, 2032.

K. 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, 2015, the County paid $10,931 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

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

The County participates equally with three area governments in the Ben Hill-Irwin Area Joint Development Authority. The Authority is a special-purpose corporation organized "to create and foster an economic climate in Ben Hill and Irwin counties conducive to the growth and development of trade, commerce, industry, and employment opportunities." The County does not appoint the voting majority of the Authority's Board of Directors. The County is financially obligated for $212,629 which represents its twenty five percent share of the debt of the Joint Development Authority at December 31, 2015. 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

L. Restatement of Net Position

In conformity with generally accepted accounting principles, as set forth in the Governmental Accounting Standards Board (GASB) Statement of Governmental Accounting Standards No. 68, *Accounting and Financial Reporting for Pensions*, as amended, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position of the County as follows:

	Governmental Activities
December 31, 2014 Net Position, as previously reported	$ 14,128,180
Change in accounting principle due to implementation of GASB Statement No. 68	(1,186,447)
December 31, 2014 Net Position, as restated	$ 12,941,733

REQUIRED SUPPLEMENTARY INFORMATION

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 6,844,721	$ 6,955,575	$ 7,339,127	$ 383,552
Licenses and Permits	41,700	46,137	50,006	3,869
Intergovernmental	35,290	355,906	412,296	56,390
Charges for Services	1,651,736	1,651,736	1,496,278	(155,458)
Fines and Forfeitures	380,438	380,438	351,400	(29,038)
Interest Revenue	1,100	1,100	947	(153)
Miscellaneous	102,257	102,257	14,678	(87,579)
Total Revenues	9,057,242	9,493,149	9,664,732	171,583
EXPENDITURES				
General	93,211	93,211	109,177	(15,966)
Elections	105,033	122,033	161,002	(38,969)
General Administration	361,553	365,849	482,364	(116,515)
Tax Commissioner	218,448	218,448	267,926	(49,478)
Tax Assessor	226,124	226,124	258,262	(32,138)
Government Buildings	182,273	182,273	208,512	(26,239)
Superior Court	302,484	302,484	370,464	(67,980)
Superior Court Judges	142,632	149,120	147,498	1,622
District Attorney	33,041	33,041	20,744	12,297
Public Defender	25,547	59,349	42,608	16,741
Magistrate Court	287,629	287,629	305,796	(18,167)
Probate Court	134,000	134,000	134,491	(491)
Sheriff	1,345,933	1,345,933	1,602,550	(256,617)
Jail Administration	1,307,986	1,307,986	1,651,883	(343,897)
School Resource Officers	100,658	100,658	99,406	1,252
Fire	59,000	59,000	58,188	812
EMS	1,161,791	1,177,603	1,345,942	(168,339)
Coroner	14,963	14,963	16,583	(1,620)
Animal Control	78,138	78,138	77,498	640
Emergency Management	31,103	31,103	41,355	(10,252)
Highways and Streets	1,180,136	1,525,645	1,342,209	183,436
Solid Waste and Recycling	379,979	379,979	301,971	78,008
Maintenance and Shop	--	--	159	(159)
Health	80,244	80,244	84,300	(4,056)
Senior Assistance	52,969	52,969	54,532	(1,563)
Senior Cititzens Nutrition	35,019	35,019	51,008	(15,989)
Transit Vans	--	--	53,098	(53,098)
Recreation	227,840	227,840	234,364	(6,524)
Parks	1,800	1,800	8,656	(6,856)
Libraries	127,714	127,714	127,714	--
Agricultural Resources	65,430	65,430	76,486	(11,056)
Forest Resources	13,753	13,753	12,496	1,257
Planning and Zoning	93,281	93,281	88,388	4,893
Airport	24,854	24,854	24,687	167
Economic Opportunity	190,583	190,583	131,429	59,154
Debt Service	37,000	50,000	8,585	41,415
Total Expenditures	8,722,149	9,158,056	10,002,331	(844,275)
Excess (Deficiency) of Revenues Over (Under) Expenditures	335,093	335,093	(337,599)	(672,692)

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
OTHER FINANCING SOURCES (USES)				
Transfers In				
Transfers Out				
E-911 Special Revenue Fund	(436,093)	(436,093)	(210,608)	225,485
Proceeds of Capital Asset Dispositions	100,000	100,000	40,477	(59,523)
Insurance Recoveries	1,000	1,000	--	(1,000)
Total Other Financing Sources (Uses)	(335,093)	(335,093)	(170,131)	164,962
Net Change in Fund Balances	--	--	(507,730)	(507,730)
Fund Balances - Beginning	698,199	698,199	698,199	--
Fund Balances - Ending	$ 698,199	$ 698,199	$ 190,469	$ (507,730)

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
December 31, 2015

	2015
Total Pension Liability	
Service Cost	$ 125,263
Interest on Total Pension Liability	407,714
Changes of Benefit Terms	--
Differences Between Expected and Actual Experience	--
Changes of Assumptions	--
Benefit Payments	(302,851)
Net Change in Total Pension Liability	230,126
Total Pension Liability - Beginning	5,587,617
Total Pension Liability - Ending (a)	$ 5,817,743
Plan Fiduciary Net Position	
Contributions - Employer	$ 338,492
Contributions - Employee	--
Net Investment Income	282,091
Benefit Payments, Including Refunds of Employee Contributions	(302,851)
Administrative Expense	(16,089)
Other	(27,179)
Net Change in Plan Fiduciary Net Position	274,464
Plan Fiduciary Net Position - Beginning	4,038,264
Plan Fiduciary Net Position - Ending (b)	$ 4,312,728
County's Net Pension Liability - Ending (a) - (b)	$ 1,505,015
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.13%
Covered-Employee Payroll	$ 2,686,554
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	56.02%

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
December 31, 2015

	2015
Actuarially Determined Contribution	$ 379,362
Contributions in Relation to the Actuarially Determined Contribution	386,829
Contribution Deficiency (Excess)	$ (7,467)
Covered-Employee Payroll	$ 3,040,935
Contributions as a Percentage of Covered-Employee Payroll	12.72%

Notes to Schedule

Valuation date	January 1, 2015
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.5% per year
Inflation	3.5% per year
Salary increases	4% - 5.5% based on age

A. Budgetary Information

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

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
General	$ 109,177	$ (42,431)	$ 66,746
Elections	161,002	--	161,002
General Administration	482,364	8,585	490,949
Tax Commissioner	267,926	--	267,926
Tax Assessor	258,262	--	258,262
Government Buildings	208,512	--	208,512
	1,487,243	(33,846)	1,453,397
Judicial	1,021,601	--	1,021,601
Public Safety	4,893,405	--	4,893,405
Public Works	1,644,339	--	1,644,339
Health and Welfare	242,938	--	242,938
Culture and Recreation	370,734	--	370,734
Housing and Development	333,486	--	333,486
Debt Service	8,585	33,846	42,431
Total Expenditures	10,002,331	--	10,002,331
OTHER FINANCING SOURCES (USES)			
Transfers Out	210,608	--	210,608
Total	$ 10,212,939	$ --	$ 10,212,939

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

General Fund

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

Capital Projects Funds

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

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

BEN HILL COUNTY, GEORGIA
General Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 176,073	$ 646,407
Receivables (Net of Allowance for Uncollectibles)		
Taxes	895,342	978,037
Accounts	158,635	196,450
Intergovernmental	132,887	129,479
Due from Other Funds		
Special Investigation Special Revenue Fund	16,519	16,519
Development Authority Special Revenue Fund	939	792
Total Assets	$ 1,380,395	$ 1,967,684
LIABILITIES		
Accounts Payable	608,800	540,407
Accrued Liabilities	82,545	103,176
Intergovernmental Payable	--	6,907
Due to Other Funds		
SPLOST 2005 Capital Projects Fund	--	1,881
SPLOST 2011 Capital Projects Fund	3,595	8,767
Total Liabilities	694,940	661,138
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	423,164	496,090
Ambulance Fees	71,822	112,257
Total Deferred Inflows of Resources	494,986	608,347
FUND BALANCES		
Unassigned	190,469	698,199
Total Fund Balances	190,469	698,199
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,380,395	$ 1,967,684

BEN HILL COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 7,339,127	$ 7,127,668
Licenses and Permits	50,006	47,010
Intergovernmental	412,296	466,196
Charges for Services	1,496,278	1,802,027
Fines and Forfeitures	351,400	377,912
Interest Revenue	947	1,053
Contributions and Donations	--	872
Miscellaneous	14,678	5,192
Total Revenues	9,664,732	9,827,930
EXPENDITURES		
Current		
General Government	1,453,397	1,446,894
Judicial	1,021,601	1,000,999
Public Safety	4,893,405	4,698,176
Public Works	1,644,339	1,936,475
Health and Welfare	242,938	223,747
Culture and Recreation	370,734	357,383
Housing and Development	333,486	269,636
Debt Service	42,431	40,851
Total Expenditures	10,002,331	9,974,161
Excess (Deficiency) of Revenues Over (Under) Expenditures	(337,599)	(146,231)
OTHER FINANCING SOURCES (USES)		
Transfers In		
CHIP Grant Special Revenue Fund	--	368
Transfers Out		
CDBG Capital Projects Fund	--	(2,700)
E-911 Special Revenue Fund	(210,608)	(163,060)
Proceeds of Capital Asset Dispositions	40,477	304,564
Total Other Financing Sources (Uses)	(170,131)	139,172
Net Change in Fund Balances	(507,730)	(7,059)
Fund Balances - Beginning	698,199	705,258
Fund Balances - Ending	$ 190,469	$ 698,199

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 1,603,080	$ 1,198,845
Receivables		
Intergovernmental	213,125	200,762
Due from Other Funds		
General Fund	3,595	8,767
Development Authority Special Revenue Fund	--	3,500
Total Assets	$ 1,819,800	$ 1,411,874
LIABILITIES		
Accounts Payable	$ 19,304	$ 2,322
Intergovernmental Payable	218,529	204,040
Total Liabilities	237,833	206,362
FUND BALANCES		
Restricted	1,581,967	1,205,512
Total Fund Balances	1,581,967	1,205,512
Total Liabilities and Fund Balances	$ 1,819,800	$ 1,411,874

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 1,936,291	$ 1,985,620
Intergovernmental	151,874	84,875
Interest Revenue	1,899	2,153
Total Revenues	2,090,064	2,072,648
EXPENDITURES		
Current		
Public Safety	3,527	3,617
Health and Welfare	138,381	141,498
Culture and Recreation	24,273	24,892
Capital Outlay	589,816	1,257,036
Debt Service	86,250	63,426
Intergovernmental	1,009,743	1,035,467
Total Expenditures	1,851,990	2,525,936
Excess (Deficiency) of Revenues Over (Under) Expenditures	238,074	(453,288)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	138,381	141,906
Capital Leases	--	346,969
Total Other Financing Sources (Uses)	138,381	488,875
Net Change in Fund Balances	376,455	35,587
Fund Balances - Beginning	1,205,512	1,169,925
Fund Balances - Ending	$ 1,581,967	$ 1,205,512

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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.

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

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

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

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

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

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

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

Capital Projects Funds

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

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

CDBG Fund - This fund is used to account for a $500,000 CDBG grant for road improvements on various roads in the County.

Debt Service Funds

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

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

BEN HILL COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash and Cash Equivalents	$ 17,465	$ 70,117	$ 8,732	$ 7,527	$ 5,216	$ 5,450
Receivables (Net of Allowance for Uncollectibles)	--	--	--	--	--	49,571
Due from Other Funds	--	--	464	--	--	--
Total Assets	$ 17,465	$ 70,117	$ 9,196	$ 7,527	$ 5,216	$ 55,021
LIABILITIES						
Accounts Payable	$ 4,438	$ --	$ 3,146	$ 6,667	$ --	$ --
Due to Other Funds	--	464	--	16,519	--	--
Total Liabilities	4,438	464	3,146	23,186	--	--
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue						
Capital Asset Dispositions	--	--	--	--	--	--
Total Deferred Inflows of Resources	--	--	--	--	--	--
FUND BALANCES						
Assigned	13,027	69,653	6,050	--	5,216	55,021
Unassigned	--	--	--	(15,659)	--	--
Total Fund Balances	13,027	69,653	6,050	(15,659)	5,216	55,021
Inflows of Resources and	$ 17,465	$ 70,117	$ 9,196	$ 7,527	$ 5,216	$ 55,021

		Capital Projects Funds			Debt Service Funds	
Development Authority	Total	SPLOST 2005	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ 33,436	$ 147,943	$ --	$ --	$ --	$ --	$ 147,943
43,390	92,961	--	8,015	8,015	--	100,976
--	464	--	--	--	--	464
$ 76,826	$ 241,368	$ --	$ 8,015	$ 8,015	$ --	$ 249,383
$ --	$ 14,251	$ --	$ 8,015	$ 8,015	$ --	$ 22,266
939	17,922	--	--	--	--	17,922
939	32,173	--	8,015	8,015	--	40,188
6,751	6,751	--	--	--	--	6,751
6,751	6,751	--	--	--	--	6,751
69,136	218,103	--	--	--	--	218,103
--	(15,659)	--	--	--	--	(15,659)
69,136	202,444	--	--	--	--	202,444
$ 76,826	$ 241,368	$ --	$ 8,015	$ 8,015	$ --	$ 249,383

BEN HILL COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
December 31, 2015

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	--
Charges for Services	19,339	--	--	19,473	--	265,221
Fines and Forfeitures	15,630	34,019	27,326	--	450	--
Interest Revenue	--	381	5	3	--	--
Contributions and Donations	--	--	--	--	--	--
Total Revenues	34,969	34,400	27,331	19,476	450	265,221
EXPENDITURES						
Current						
Public Safety	39,353	8,672	25,842	20,465	--	474,105
Housing and Development	--	--	--	--	--	--
Capital Outlay	1,636	--	--	26,126	--	--
Total Expenditures	40,989	8,672	25,842	46,591	--	474,105
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,020)	25,728	1,489	(27,115)	450	(208,884)
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	210,608
Transfers Out	--	--	--	--	--	--
Proceeds of Capital Asset Dispositions	--	--	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--	--	210,608
Net Change in Fund Balances	(6,020)	25,728	1,489	(27,115)	450	1,724
Fund Balances - Beginning	19,047	43,925	4,561	11,456	4,766	53,297
Fund Balances - Ending	$ 13,027	$ 69,653	$ 6,050	$ (15,659)	$ 5,216	$ 55,021

		Capital Projects Funds			Debt Service Funds	
Development Authority	Total	SPLOST 2005	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ --	$ --	$ --	$ 138,381	$ 138,381
--	--	--	43,111	43,111	--	43,111
--	304,033	--	--	--	--	304,033
--	77,425	--	--	--	--	77,425
2,783	3,172	--	--	--	--	3,172
1,490	1,490	--	--	--	--	1,490
4,273	386,120	--	43,111	43,111	138,381	567,612
--	568,437	--	--	--	--	568,437
21,310	21,310	--	--	--	--	21,310
4,905	32,667	218,832	43,111	261,943	--	294,610
26,215	622,414	218,832	43,111	261,943	--	884,357
(21,942)	(236,294)	(218,832)	--	(218,832)	138,381	(316,745)
--	210,608	--	--	--	--	210,608
--	--	--	--	--	(138,381)	(138,381)
44,629	44,629	--	--	--	--	44,629
44,629	255,237	--	--	--	(138,381)	116,856
22,687	18,943	(218,832)	--	(218,832)	--	(199,889)
46,449	183,501	218,832	--	218,832	--	402,333
$ 69,136	$ 202,444	$ --	$ --	$ --	$ --	$ 202,444

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 17,465	$ 19,047
Total Assets	$ 17,465	$ 19,047
LIABILITIES		
Accounts Payable	$ 4,438	$ --
Total Liabilities	4,438	--
FUND BALANCES		
Assigned	13,027	19,047
Total Fund Balances	13,027	19,047
Total Liabilities and Fund Balances	$ 17,465	$ 19,047

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Charges for Services	$ 19,339	$ 23,667
Fines and Forfeitures	15,630	54,488
Total Revenues	34,969	78,155
EXPENDITURES		
Current		
Public Safety	39,353	70,462
Capital Outlay	1,636	5,500
Total Expenditures	40,989	75,962
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,020)	2,193
Net Change in Fund Balances	(6,020)	2,193
Fund Balances - Beginning	19,047	16,854
Fund Balances - Ending	$ 13,027	$ 19,047

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ --	$ 19,339	$ 19,339
Fines and Forfeitures	35,000	15,630	(19,370)
Total Revenues	35,000	34,969	(31)
EXPENDITURES			
Current			
Public Safety	15,000	39,353	(24,353)
Capital Outlay	20,000	1,636	18,364
Total Expenditures	35,000	40,989	(5,989)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(6,020)	(6,020)
Net Change in Fund Balances	--	(6,020)	(6,020)
Fund Balances - Beginning	19,047	19,047	--
Fund Balances - Ending	$ 19,047	$ 13,027	$ (6,020)

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 70,117	$ 44,389
Total Assets	$ 70,117	$ 44,389
LIABILITIES		
Due to Other Funds		
Jail Special Revenue Fund	$ 464	$ 464
Total Liabilities	464	464
FUND BALANCES		
Assigned	69,653	43,925
Total Fund Balances	69,653	43,925
Total Liabilities and Fund Balances	$ 70,117	$ 44,389

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 34,019	$ 28,791
Interest Revenue	381	6
Total Revenues	34,400	28,797
EXPENDITURES		
Current		
Public Safety	8,672	9,461
Total Expenditures	8,672	9,461
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,728	19,336
Net Change in Fund Balances	25,728	19,336
Fund Balances - Beginning	43,925	24,589
Fund Balances - Ending	$ 69,653	$ 43,925

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 14,000	$ 34,019	$ 20,019
Interest Revenue	--	381	381
Total Revenues	14,000	34,400	20,400
EXPENDITURES			
Current			
Public Safety	8,750	8,672	78
Total Expenditures	8,750	8,672	78
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,250	25,728	20,478
Net Change in Fund Balances	5,250	25,728	20,478
Fund Balances - Beginning	43,925	43,925	--
Fund Balances - Ending	$ 49,175	$ 69,653	$ 20,478

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 8,732	$ 8,097
Due from Other Funds		
Drug Abuse & Education Special Revenue Fund	464	464
Total Assets	$ 9,196	$ 8,561
LIABILITIES		
Accounts Payable	$ 3,146	$ 4,000
Total Liabilities	3,146	4,000
FUND BALANCES		
Assigned	6,050	4,561
Total Fund Balances	6,050	4,561
Total Liabilities and Fund Balances	$ 9,196	$ 8,561

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 27,326	$ 33,513
Interest Revenue	5	5
Total Revenues	27,331	33,518
EXPENDITURES		
Current		
Public Safety	25,842	31,063
Capital Outlay	--	5,672
Total Expenditures	25,842	36,735
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,489	(3,217)
Net Change in Fund Balances	1,489	(3,217)
Fund Balances - Beginning	4,561	7,778
Fund Balances - Ending	$ 6,050	$ 4,561

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 35,800	$ 27,326	$ (8,474)
Interest Revenue	--	5	5
Total Revenues	35,800	27,331	(8,469)
EXPENDITURES			
Current			
Public Safety	30,000	25,842	4,158
Capital Outlay	3,000	--	3,000
Total Expenditures	33,000	25,842	7,158
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,800	1,489	(1,311)
Net Change in Fund Balances	2,800	1,489	(1,311)
Fund Balances - Beginning	4,561	4,561	--
Fund Balances - Ending	$ 7,361	$ 6,050	$ (1,311)

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 7,527	$ 28,787
Total Assets	$ 7,527	$ 28,787
LIABILITIES		
Accounts Payable	$ 6,667	$ 812
Due to Other Funds		
General Fund	16,519	16,519
Total Liabilities	23,186	17,331
FUND BALANCES		
Assigned	--	11,456
Unassigned	(15,659)	--
Total Fund Balances	(15,659)	11,456
Total Liabilities and Fund Balances	$ 7,527	$ 28,787

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Charges for Services	$ 19,473	$ 19,877
Interest Revenue	3	4
Total Revenues	19,476	19,881
EXPENDITURES		
Current		
Public Safety	20,465	25,934
Capital Outlay	26,126	600
Total Expenditures	46,591	26,534
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,115)	(6,653)
Net Change in Fund Balances	(27,115)	(6,653)
Fund Balances - Beginning	11,456	18,109
Fund Balances - Ending	$ (15,659)	$ 11,456

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 16,800	$ 19,473	$ 2,673
Interest Revenue	10	3	(7)
Total Revenues	16,810	19,476	2,666
EXPENDITURES			
Current			
Public Safety	1,650	20,465	(18,815)
Capital Outlay	10,000	26,126	(16,126)
Total Expenditures	11,650	46,591	(34,941)
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,160	(27,115)	(32,275)
Net Change in Fund Balances	5,160	(27,115)	(32,275)
Fund Balances - Beginning	11,456	11,456	--
Fund Balances - Ending	$ 16,616	$ (15,659)	$ (32,275)

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 5,216	$ 4,766
Total Assets	$ 5,216	$ 4,766
FUND BALANCES		
Assigned	$ 5,216	$ 4,766
Total Fund Balances	$ 5,216	$ 4,766

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 450	$ 150
Total Revenues	450	150
EXPENDITURES		
Current		
Judicial	--	172
Total Expenditures	--	172
Excess (Deficiency) of Revenues Over (Under) Expenditures	450	(22)
Net Change in Fund Balances	450	(22)
Fund Balances - Beginning	4,766	4,788
Fund Balances - Ending	$ 5,216	$ 4,766

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,250	$ 450	$ (800)
Total Revenues	1,250	450	(800)
EXPENDITURES			
Current			
Judicial	900	--	900
Total Expenditures	900	--	900
Excess (Deficiency) of Revenues Over (Under) Expenditures	350	450	100
Net Change in Fund Balances	350	450	100
Fund Balances - Beginning	4,766	4,766	--
Fund Balances - Ending	$ 5,116	$ 5,216	$ 100

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 5,450	$ 5,577
Receivables		
Accounts	49,571	47,720
Total Assets	$ 55,021	$ 53,297
FUND BALANCES		
Assigned	$ 55,021	$ 53,297
Total Fund Balances	$ 55,021	$ 53,297

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Charges for Services	$ 265,221	$ 274,666
Total Revenues	265,221	274,666
EXPENDITURES		
Current		
Public Safety	474,105	466,801
Total Expenditures	474,105	466,801
Excess (Deficiency) of Revenues Over (Under) Expenditures	(208,884)	(192,135)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	210,608	163,060
Total Other Financing Sources (Uses)	210,608	163,060
Net Change in Fund Balances	1,724	(29,075)
Fund Balances - Beginning	53,297	82,372
Fund Balances - Ending	$ 55,021	$ 53,297

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 278,970	$ 265,221	$ (13,749)
Total Revenues	278,970	265,221	(13,749)
EXPENDITURES			
Current			
Public Safety	436,093	474,105	(38,012)
Total Expenditures	436,093	474,105	(38,012)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(157,123)	(208,884)	(51,761)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	157,123	210,608	53,485
Total Other Financing Sources (Uses)	157,123	210,608	53,485
Net Change in Fund Balances	--	1,724	1,724
Fund Balances - Beginning	53,297	53,297	--
Fund Balances - Ending	$ 53,297	$ 55,021	$ 1,724

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 33,436	$ 10,616
Receivables		
Notes	43,390	86,105
Due from Other Funds		
EIP Revolving Loan Enterprise Fund	--	400
Total Assets	$ 76,826	$ 97,121
LIABILITIES		
Due to Other Funds		
General Fund	$ 939	$ 792
CDBG Capital Projects Fund	--	3,500
Total Liabilities	939	4,292
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Capital Asset Dispositions	6,751	46,380
Total Deferred Inflows of Resources	6,751	46,380
FUND BALANCES		
Assigned	69,136	46,449
Total Fund Balances	69,136	46,449
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 76,826	$ 97,121

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Interest Revenue	$ 2,783	$ 2,652
Contributions and Donations	1,490	--
Miscellaneous	--	500
Total Revenues	4,273	3,152
EXPENDITURES		
Current		
Housing and Development	21,310	31,909
Capital Outlay	4,905	30,782
Total Expenditures	26,215	62,691
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,942)	(59,539)
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	44,629	34,782
Total Other Financing Sources (Uses)	44,629	34,782
Net Change in Fund Balances	22,687	(24,757)
Fund Balances - Beginning	46,449	71,206
Fund Balances - Ending	$ 69,136	$ 46,449

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ 3,922	$ 2,783	$ (1,139)
Contributions and Donations	--	1,490	1,490
Miscellaneous	40,692	--	(40,692)
Total Revenues	44,614	4,273	(40,341)
EXPENDITURES			
Current			
Housing and Development	15,000	21,310	(6,310)
Capital Outlay	--	4,905	(4,905)
Total Expenditures	15,000	26,215	(11,215)
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,614	(21,942)	(51,556)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
EIP Revolving Loan Enterprise Fund	(17,820)	--	17,820
Proceeds of Capital Asset Dispositions	--	44,629	44,629
Total Other Financing Sources (Uses)	(17,820)	44,629	62,449
Net Change in Fund Balances	11,794	22,687	10,893
Fund Balances - Beginning	46,449	46,449	--
Fund Balances - Ending	$ 58,243	$ 69,136	$ 10,893

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ --	$ 216,951
Due from Other Funds		
General Fund	--	1,881
Total Assets	$ --	$ 218,832
FUND BALANCES		
Restricted	$ --	$ 218,832
Total Fund Balances	$ --	$ 218,832

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
EXPENDITURES		
Capital Outlay	$ 218,832	$ 100,422
Total Expenditures	218,832	100,422
Excess (Deficiency) of Revenues Over (Under) Expenditures	(218,832)	(100,422)
Net Change in Fund Balances	(218,832)	(100,422)
Fund Balances - Beginning	218,832	319,254
Fund Balances - Ending	$ --	$ 218,832

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Receivables		
Intergovernmental	$ 8,015	$ --
Total Assets	$ 8,015	$ --
LIABILITIES		
Accounts Payable	$ 8,015	$ --
Total Liabilities	8,015	--
Total Liabilities and Fund Balances	$ 8,015	$ --

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ 43,111	$ 2,210
Total Revenues	43,111	2,210
EXPENDITURES		
Capital Outlay	43,111	5,000
Total Expenditures	43,111	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(2,790)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	2,700
Total Other Financing Sources (Uses)	--	2,700
Net Change in Fund Balances	--	(90)
Fund Balances - Beginning	--	90
Fund Balances - Ending	$ --	$ --

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 138,381	$ 141,906
Total Revenues	138,381	141,906
Excess (Deficiency) of Revenues Over (Under) Expenditures	138,381	141,906
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2011 Capital Projects Fund	(138,381)	(141,906)
Total Other Financing Sources (Uses)	(138,381)	(141,906)
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

Major Proprietary Funds

Enterprise Funds

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

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

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Net Position
December 31, 2015 and 2014

	2015	2014
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 277,499	$ 230,914
Receivables (Net of Allowance for Uncollectibles)		
Notes	34,294	51,482
Total Current Assets	311,793	282,396
Noncurrent Assets		
Notes Receivable	227,300	255,287
Total Noncurrent Assets	227,300	255,287
Total Assets	539,093	537,683
LIABILITIES		
Current Liabilities		
Due to Other Funds		
Development Authority Special Revenue Fund	--	400
Total Current Liabilities	--	400
Total Liabilities	--	400
NET POSITION		
Restricted	537,283	537,283
Unrestricted	1,810	--
Total Net Position	$ 539,093	$ 537,283

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services	$ 11,128	$ 5,548
Total Operating Revenues	11,128	5,548
OPERATING EXPENSES		
Purchased/Contracted Services	250	--
Supplies	--	5
Bad Debts	10,000	5,000
Total Operating Expenses	10,250	5,005
Operating Income (Loss)	878	543
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	932	1,254
Total Nonoperating Revenues (Expenses)	932	1,254
Changes in Net Position	1,810	1,797
Net Position - Beginning	537,283	535,486
Net Position - Ending	$ 539,093	$ 537,283

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 67,048	$ 33,621
Notes Issued	(31,873)	(95,639)
Interest Received	11,128	5,548
Payments to Suppliers	(250)	(5)
Net Cash Provided (Used) by Operating Activities	46,053	(56,475)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due to Other Funds	(400)	400
Net Cash Provided (Used) by Noncapital Financing Activities	(400)	400
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	932	1,254
Net Cash Provided (Used) by Investing Activities	932	1,254
Net Increase (Decrease) in Cash and Cash Equivalents	46,585	(54,821)
Cash and Cash Equivalents - Beginning of Year	230,914	285,735
Cash and Cash Equivalents - End of Year	$ 277,499	$ 230,914
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 878	$ 543
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	45,175	(57,018)
Net Cash Provided (Used) by Operating Activities	$ 46,053	$ (56,475)

Fiduciary Funds

Agency Funds

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

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

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

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

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

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

BEN HILL COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2015

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 91,111	$ 21,447	$ 34,085	$ 71,363	$ 54,652	$ 272,658
Total Assets	$ 91,111	$ 21,447	$ 34,085	$ 71,363	$ 54,652	$ 272,658
LIABILITIES						
Due to Others	$ 91,111	$ 21,447	$ 34,085	$ 71,363	$ 54,652	$ 272,658
Total Liabilities	$ 91,111	$ 21,447	$ 34,085	$ 71,363	$ 54,652	$ 272,658

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes		
Real Property	$ 4,763,463	$ 4,568,860
Personal Property	813,059	815,297
Real Estate Transfer (Intangible)	10,642	14,424
Franchise	33,495	33,293
General Sales and Use	1,037,333	1,063,761
Selective Sales and Use	51,304	47,767
Business		
Insurance Premium	449,365	419,636
Financial Institution	61,067	64,079
Penalties and Interest on Delinquent Taxes	119,399	100,551
	7,339,127	7,127,668
Licenses and Permits		
Business	34,533	29,990
Non-Business	15,473	17,020
	50,006	47,010
Intergovernmental	412,296	466,196
Charges for Services		
General Government	302,865	558,256
Public Safety	1,132,942	1,180,736
Street and Public Improvements	12,288	18,447
Public Works	46,792	43,237
Culture and Recreation	803	624
Other Charges for Services	588	727
	1,496,278	1,802,027
Fines and Forfeitures		
Superior Court	169,904	182,164
Magistrate Court	82,238	77,571
Probate Court	98,189	118,177
Victims Assistance Program	1,069	--
	351,400	377,912
Interest Revenue	947	1,053
Contributions and Donations	--	872
Miscellaneous	14,678	5,192
Total Revenues	$ 9,664,732	$ 9,827,930

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2015 and 2014

	2015	2014
EXPENDITURES		
Current		
General Government		
General		
Personal Services and Employee Benefits	$ 431	$ 54
Purchased/Contracted Services	13,299	41,158
Supplies	--	324
Other Costs	53,016	60,508
Total General	66,746	102,044
Elections		
Personal Services and Employee Benefits	105,388	120,392
Purchased/Contracted Services	44,899	36,626
Supplies	10,715	12,815
Total Elections	161,002	169,833
General Administration		
Personal Services and Employee Benefits	292,516	318,992
Purchased/Contracted Services	130,596	134,250
Supplies	55,643	45,100
Other Costs	12,194	4,476
Total General Administration	490,949	502,818
Tax Commissioner		
Personal Services and Employee Benefits	212,796	210,403
Purchased/Contracted Services	38,587	47,690
Supplies	16,543	11,636
Capital Outlay	--	930
Total Tax Commissioner	267,926	270,659
Tax Assessor		
Personal Services and Employee Benefits	223,458	205,355
Purchased/Contracted Services	25,896	27,656
Supplies	8,908	12,915
Capital Outlay	--	4,500
Total Tax Assessor	258,262	250,426

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2015 and 2014

	2015	2014
Government Buildings		
Personal Services and Employee Benefits	128,594	67,102
Purchased/Contracted Services	52,778	68,699
Supplies	14,165	14,829
Capital Outlay	12,975	484
Total Government Buildings	208,512	151,114
Total General Government	1,453,397	1,446,894
Judicial		
Superior Court		
Personal Services and Employee Benefits	290,163	277,174
Purchased/Contracted Services	64,575	56,314
Supplies	15,726	13,042
Total Superior Court	370,464	346,530
Superior Court Judges		
Personal Services and Employee Benefits	6,824	6,824
Purchased/Contracted Services	4,465	8,176
Supplies	22,571	27,044
Other Costs	113,638	107,786
Total Superior Court Judges	147,498	149,830
District Attorney		
Purchased/Contracted Services	2,496	3,306
Supplies	2,895	3,985
Other Costs	15,353	16,103
Total District Attorney	20,744	23,394
Public Defender		
Purchased/Contracted Services	591	1,242
Supplies	461	574
Other Costs	41,556	34,917
Total Public Defender	42,608	36,733
Magistrate Court		
Personal Services and Employee Benefits	232,976	251,550
Purchased/Contracted Services	41,311	34,920
Supplies	21,809	23,878
Capital Outlay	9,700	1,402
Total Magistrate Court	305,796	311,750

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2015 and 2014

	2015	2014
Probate Court		
Personal Services and Employee Benefits	116,468	118,716
Purchased/Contracted Services	12,617	10,787
Supplies	3,102	3,259
Capital Outlay	2,304	--
Total Probate Court	134,491	132,762
Total Judicial	1,021,601	1,000,999
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,239,700	1,165,577
Purchased/Contracted Services	200,562	190,712
Supplies	127,221	156,915
Capital Outlay	--	69,961
Other Costs	35,067	27,186
Total Sheriff	1,602,550	1,610,351
Jail Administration		
Personal Services and Employee Benefits	987,300	923,979
Purchased/Contracted Services	362,018	301,462
Supplies	302,565	289,642
Total Jail Administration	1,651,883	1,515,083
School Resource Officers		
Personal Services and Employee Benefits	99,406	91,061
Total School Resource Officers	99,406	91,061
Fire		
Personal Services and Employee Benefits	(812)	--
Other Costs	59,000	59,000
Total Fire	58,188	59,000
EMS		
Personal Services and Employee Benefits	1,119,682	981,262
Purchased/Contracted Services	122,205	125,950
Supplies	104,055	100,616
Total EMS	1,345,942	1,207,828
Coroner		
Personal Services and Employee Benefits	12,546	10,793
Purchased/Contracted Services	4,037	6,435
Total Coroner	16,583	17,228

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2015 and 2014

	2015	2014
Animal Control		
Personal Services and Employee Benefits	1,289	30,151
Purchased/Contracted Services	1,938	2,376
Supplies	536	2,772
Capital Outlay	--	8,500
Other Costs	73,735	36,909
Total Animal Control	77,498	80,708
Emergency Management		
Personal Services and Employee Benefits	13,383	13,549
Purchased/Contracted Services	21,210	20,688
Supplies	6,562	4,480
Capital Outlay	200	78,200
Total Emergency Management	41,355	116,917
Total Public Safety	4,893,405	4,698,176
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	777,382	763,714
Purchased/Contracted Services	131,067	155,120
Supplies	98,515	113,382
Capital Outlay	335,245	552,280
Total Highways and Streets	1,342,209	1,584,496
Water		
Personal Services and Employee Benefits	--	1,029
Purchased/Contracted Services	--	3,877
Supplies	--	2,291
Total Water	--	7,197
Solid Waste and Recycling		
Personal Services and Employee Benefits	140,085	138,981
Purchased/Contracted Services	119,929	141,889
Supplies	41,957	42,832
Capital Outlay	--	21,080
Total Solid Waste and Recycling	301,971	344,782
Maintenance and Shop		
Supplies	159	--
Total Maintenance and Shop	159	--
Total Public Works	1,644,339	1,936,475

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2015 and 2014

	2015	2014
Health and Welfare		
Health		
Personal Services and Employee Benefits	--	24,724
Purchased/Contracted Services	3,689	6,302
Supplies	11,113	9,776
Other Costs	69,498	69,498
Total Health	84,300	110,300
Senior Assistance		
Personal Services and Employee Benefits	40,083	40,724
Purchased/Contracted Services	2,902	6,780
Supplies	11,547	12,426
Other Costs	--	2,883
Total Senior Assistance	54,532	62,813
Senior Cititzens Nutrition		
Personal Services and Employee Benefits	41,479	37,759
Purchased/Contracted Services	4,035	3,693
Supplies	5,494	6,898
Total Senior Cititzens Nutrition	51,008	48,350
Transit Vans		
Purchased/Contracted Services	1,495	2,284
Supplies	550	--
Other Costs	51,053	--
Total Transit Vans	53,098	2,284
Total Health and Welfare	242,938	223,747
Culture and Recreation		
Recreation		
Purchased/Contracted Services	--	1,846
Supplies	--	35
Capital Outlay	9,925	--
Other Costs	224,439	226,238
Total Recreation	234,364	228,119
Parks		
Purchased/Contracted Services	319	393
Supplies	1,406	1,157
Capital Outlay	6,931	--
Total Parks	8,656	1,550
Libraries		
Other Costs	127,714	127,714
Total Libraries	127,714	127,714
Total Culture and Recreation	370,734	357,383

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2015 and 2014

	2015	2014
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	52,527	51,021
Purchased/Contracted Services	12,653	6,202
Supplies	11,306	7,779
Capital Outlay	--	499
Total Agricultural Resources	76,486	65,501
Forest Resources		
Personal Services and Employee Benefits	1,590	1,593
Purchased/Contracted Services	1,415	3,739
Other Costs	9,491	9,491
Total Forest Resources	12,496	14,823
Protective Inspection		
Purchased/Contracted Services	--	2,599
Total Protective Inspection	--	2,599
Planning and Zoning		
Personal Services and Employee Benefits	80,880	76,266
Purchased/Contracted Services	3,195	3,607
Supplies	1,793	3,432
Other Costs	2,520	--
Total Planning and Zoning	88,388	83,305
Airport		
Other Costs	24,687	24,854
Total Airport	24,687	24,854
Economic Opportunity		
Personal Services and Employee Benefits	45,339	--
Purchased/Contracted Services	1,396	1,323
Other Costs	84,694	77,231
Total Economic Opportunity	131,429	78,554
Total Housing and Development	333,486	269,636
Debt Service	42,431	40,851
Total Expenditures	$ 10,002,331	$ 9,974,161

BEN HILL COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended December 31, 2015

Contract AAA-2015-17	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	Total
January	$ 2,973	$ --	$ --	$ 2,973
February	3,533	--	--	3,533
March	--	--	--	--
April	926	--	--	926
May	--	--	--	--
June	--	--	--	--
	7,432	--	--	7,432
Contract AAA-2016-17				
July	1,749	237	2,405	4,391
August	1,749	300	391	2,440
September	1,749	300	2,315	4,364
October	6,303	2,127	489	8,919
November	5,370	601	--	5,971
December	4,080	35	--	4,115
	21,000	3,600	5,600	30,200
Total	$ 28,432	$ 3,600	$ 5,600	$ 37,632

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2015

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2005 - 6/30/2011						
County Projects	$ 5,000,000	$ 5,626,496				100%
Roads			$ 2,320,147	$ --	$ 2,320,147	
County Equipment			215,268	--	215,268	
Courthouse Debt			1,458,231	--	1,458,231	
EMS Vehicles			442,853	--	442,853	
Sheriff Vehicles			220,594	--	220,594	
Fire Trucks			311,493	--	311,493	
E911 Trucks			657,912	--	657,912	
County & City Joint Projects						
Fitzgerald & Ben Hill County Development Authority	1,450,000	1,450,000	1,332,814	--	1,332,814	92%
Downtown Development Authority	200,000	200,000	183,807	--	183,807	92%
Other Joint Projects	3,900,000	3,939,230				69%
Development Authority of Ben Hill County			183,807	--	183,807	
Flood Control			18,278	--	18,278	
Recreation			1,374,536	218,832	1,593,368	
Hospital Debt			919,078	--	919,078	
City of Fitzgerald	5,000,000	5,000,000	4,850,141	--	4,850,141	97%
	$ 15,550,000	$ 16,215,726	$ 14,488,959	$ 218,832	$ 14,707,791	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				$ 218,832		
				$ 218,832		

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2015

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	$ 987,224	$ 81,276	$ 1,068,500	54%
Road, Street & Bridge Vehicles & Equipment	910,800	910,800	538,982	115,000	653,982	72%
Waste Removal	273,500	273,500	224,088	18,233	242,321	89%
Law Enforcement	360,000	360,000	149,859	16,272	166,131	46%
Emergency Services	250,000	250,000	117,756	51,746	169,502	68%
Fire & Rescue	25,000	25,000	6,253	--	6,253	25%
Fire & Rescue Debt	100,000	100,000	99,000	--	99,000	99%
Building Improvements	570,000	570,000	--	144,595	144,595	25%
Dorminy Medical Center Debt	1,000,000	1,000,000	533,492	138,381	671,873	67%
Capital Equipment	180,000	180,000	57,950	--	57,950	32%
County & City Joint Projects						
Development Authority of Ben Hill County	150,000	150,000	11,823	--	11,823	8%
Fitzgerald & Ben Hill County Development Authority	1,500,000	1,500,000	778,486	207,467	985,953	66%
Downtown Development Authority	200,000	200,000	103,539	27,593	131,132	66%
Department of Leisure Services	1,500,000	1,500,000	30,172	--	30,172	2%
Public Transportation	200,000	200,000	34,907	10,122	45,029	23%
Humane Society	25,000	25,000	13,234	3,527	16,761	67%
Library	75,000	75,000	38,924	10,373	49,297	66%
Grand Conference Center	100,000	100,000	52,158	13,900	66,058	66%
City of Fitzgerald	5,600,000	5,600,000	2,906,868	774,683	3,681,551	66%
	$ 15,000,000	$ 15,000,000	$ 6,684,715	$ 1,613,168	$ 8,297,883	
SPLOST 2011 Capital Projects Fund						
Total Expenditures				$ 1,851,990		
Financed by Intergovernmental Revenue				(238,822)		
				$ 1,613,168		

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

To the Board of Commissioners
Ben Hill County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Ben Hill County, Georgia's basic financial statements and have issued our report thereon dated June 30, 2016. Our report includes a reference to other auditors who audited the financial statements of the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County, as described in our report on Ben Hill County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ben Hill County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of

noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
June 30, 2016