BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2016

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2016

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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, 2016, 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, 2016, 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 October 05, 2017, 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
October 05, 2017

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement of Net Position
December 31, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board of Health
ASSETS					
Cash and Cash Equivalents	$ 1,907,504	$ 101,096	$ 2,008,600	$ 1,641,000	$ 1,192,351
Receivables (Net of Allowance for Uncollectibles)	1,460,295	45,366	1,505,661	3,482,000	343,424
Inventories	--	--	--	489,000	--
Prepaid Items	100,545	--	100,545	--	--
Estimated Third-Party Settlements	--	--	--	162,000	--
Other Current Assets	--	--	--	292,000	--
Notes Receivable	--	408,125	408,125	--	--
Long-term Investments	--	--	--	2,205,000	--
Restricted Assets	--	--	--	190,000	--
Other Assets	--	--	--	24,000	--
Capital Assets Not Being Depreciated	271,361	--	271,361	209,000	--
Capital Assets Net of Accumulated Depreciation	10,574,079	--	10,574,079	8,233,000	83,198
Total Assets	14,313,784	554,587	14,868,371	16,927,000	1,618,973
DEFERRED OUTFLOWS OF RESOURCES					
Pension	1,063,380	--	1,063,380	--	249,009
Total Deferred Outflows of Resources	1,063,380	--	1,063,380	--	249,009
LIABILITIES					
Cash Overdraft	96,433	--	96,433	--	--
Accounts Payable	1,179,815	--	1,179,815	1,892,000	116,219
Accrued Liabilities	98,290	--	98,290	--	--
Accrued Expenses	--	--	--	1,146,000	42,648
Estimated Third-Party Settlements	--	--	--	841,000	--
Intergovernmental Payable	193,425	--	193,425	--	--
Due to Phoebe Putney Health System, Inc.	--	--	--	22,493,000	--
Internal Balances	65,000	(65,000)	--	--	--
Noncurrent Liabilities					
Due Within One Year	81,168	--	81,168	644,000	61,339
Due in More than One Year	2,557,600	--	2,557,600	8,344,000	1,482,502
Total Liabilities	4,271,731	(65,000)	4,206,731	35,360,000	1,702,708
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	--	155,986
Total Deferred Inflows of Resources	--	--	--	--	155,986
NET POSITION					
Net Investment in Capital Assets	10,648,881	--	10,648,881	(948,000)	83,198
Restricted For					
Revolving Loan Program	--	619,587	619,587	--	--
Prior Year Program Income	--	--	--	--	253,789
Indigent Care	--	--	--	37,000	--
Hospice Care	--	--	--	87,000	--
Capital Outlay	1,621,799	--	1,621,799	--	--
Debt Service	--	--	--	29,000	--
Unrestricted	(1,165,247)	--	(1,165,247)	(17,638,000)	(327,699)
Total Net Position	$ 11,105,433	$ 619,587	$ 11,725,020	$ (18,433,000)	$ 9,288

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, 2016

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	$ 1,795,218	$ 343,241	$ 69,430	$ --	$ (1,382,547)	$ --	$ (1,382,547)		
Judicial	1,075,333	359,109	--	--	(716,224)	--	(716,224)		
Public Safety	5,704,251	1,465,512	5,790	--	(4,232,949)	--	(4,232,949)		
Public Works	3,391,409	72,751	421,848	400,085	(2,496,725)	--	(2,496,725)		
Health and Welfare	481,865	773	181,591	--	(299,501)	--	(299,501)		
Culture and Recreation	459,232	1,111	--	--	(458,121)	--	(458,121)		
Housing and Development	593,510	--	--	--	(593,510)	--	(593,510)		
Interest on Long-Term Debt	5,838	--	--	--	(5,838)	--	(5,838)		
Total Governmental Activities	13,506,656	2,242,497	678,659	400,085	(10,185,415)	--	(10,185,415)		
Business-type Activities									
EIP Revolving Loan	750	15,351	--	--	--	14,601	14,601		
Total Business-Type Activities	750	15,351	--	--	--	14,601	14,601		
Total Primary Government	$ 13,507,406	$ 2,257,848	$ 678,659	$ 400,085	(10,185,415)	14,601	(10,170,814)		
Component Units									
Hospital Authority	$ 25,359,000	$ 21,945,000	$ 8,000	$ 131,000				$ (3,275,000)	$ --
Board of Health	3,294,117	2,896,996	650,229	--				--	253,108
Total Component Units	$ 28,653,117	$ 24,841,996	$ 658,229	$ 131,000				(3,275,000)	253,108
General Revenues									
Taxes									
General Property					5,504,920	--	5,504,920	--	--
General Sales and Use					2,806,996	--	2,806,996	--	--
Selective Sales and Use					50,857	--	50,857	--	--
Business					540,797	--	540,797	--	--
Penalties and Interest on Delinquent Taxes					92,236	--	92,236	--	--
Investment Income					2,197	893	3,090	55,000	--
Miscellaneous					40,432	--	40,432	926,000	--
Gain on Disposition of Capital Assets					54,538	--	54,538	1,000	--
Transfers					(65,037)	65,037	--	--	--
Total General Revenues & Transfers					9,027,973	65,893	9,093,866	982,000	--
Changes in Net Position					(1,157,442)	80,494	(1,076,948)	(2,293,000)	253,108
Net Position - Beginning					12,262,875	539,093	12,801,968	(16,140,000)	(243,820)
Net Position - Ending					$ 11,105,433	$ 619,587	$ 11,725,020	$ (18,433,000)	$ 9,288

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

BEN HILL COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2016

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 241,176	$ 1,460,699	$ 205,629	$ 1,907,504
Receivables (Net of Allowance for Uncollectibles)	1,197,497	171,651	91,147	1,460,295
Due from Other Funds	105,988	300,741	464	407,193
Total Assets	$ 1,544,661	$ 1,933,091	$ 297,240	$ 3,774,992
LIABILITIES				
Cash Overdraft	$ 96,433	$ --	$ --	$ 96,433
Accounts Payable	1,115,395	44,928	19,492	1,179,815
Accrued Liabilities	98,290	--	--	98,290
Intergovernmental Payable	4,621	188,804	--	193,425
Due to Other Funds	300,741	77,560	93,892	472,193
Total Liabilities	1,615,480	311,292	113,384	2,040,156
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	510,997	--	--	510,997
Ambulance Fees	46,052	--	--	46,052
Total Deferred Inflows of Resources	557,049	--	--	557,049
FUND BALANCES				
Restricted	--	1,621,799	41,878	1,663,677
Assigned	--	--	143,647	143,647
Unassigned	(627,868)	--	(1,669)	(629,537)
Total Fund Balances	(627,868)	1,621,799	183,856	1,177,787
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,544,661	$ 1,933,091	$ 297,240	
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.				10,845,440
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				557,049
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				100,545
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.				1,063,380
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Capital Leases			$ (196,559)	
Compensated Absences			(249,649)	
Net Pension Liability			(2,192,560)	
Total Long-term Liabilities				(2,638,768)
Net Position of Governmental Activities				$ 11,105,433

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, 2016

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 7,036,596	$ 1,746,556	$ 124,821	$ 8,907,973
Licenses and Permits	48,589	--	--	48,589
Intergovernmental	678,658	--	397,576	1,076,234
Charges for Services	1,520,750	--	303,711	1,824,461
Fines and Forfeitures	313,668	--	73,387	387,055
Investment Income	832	2,510	1,365	4,707
Miscellaneous	46,081	--	75	46,156
Total Revenues	9,645,174	1,749,066	900,935	12,295,175
EXPENDITURES				
Current				
General Government	1,421,923	--	--	1,421,923
Judicial	1,071,110	--	--	1,071,110
Public Safety	4,888,136	3,181	584,207	5,475,524
Public Works	1,767,233	--	--	1,767,233
Health and Welfare	339,683	124,821	--	464,504
Culture and Recreation	363,627	21,895	--	385,522
Housing and Development	348,212	--	30,448	378,660
Capital Outlay	--	731,990	406,584	1,138,574
Debt Service	53,113	129,664	--	182,777
Intergovernmental	--	910,799	--	910,799
Total Expenditures	10,253,037	1,922,350	1,021,239	13,196,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	(607,863)	(173,284)	(120,304)	(901,451)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	124,821	219,786	344,607
Transfers Out	(219,786)	--	(189,821)	(409,607)
Proceeds of Capital Asset Dispositions	1,150	--	71,751	72,901
Capital Leases	--	63,579	--	63,579
Insurance Recoveries	8,162	24,716	--	32,878
Total Other Financing Sources (Uses)	(210,474)	213,116	101,716	104,358
Net Change in Fund Balances	(818,337)	39,832	(18,588)	(797,093)
Fund Balances - Beginning	190,469	1,581,967	202,444	1,974,880
Fund Balances - Ending	$ (627,868)	$ 1,621,799	$ 183,856	$ 1,177,787

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, 2016

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*	$ (797,093)
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	367,536
Depreciation Expense	(798,062)
	(430,526)
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	(38,447)
Accumulated Depreciation	2,119
	(36,328)
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	87,833
Charges for Services	(25,770)
Proceeds of Capital Asset Dispositions	(6,751)
	55,312
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Debt Issued or Incurred	
Capital Lease Financing	(63,579)
Principal Repayments	
Capital Leases	123,826
	60,247
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	(18,869)
Pensions	(43,416)
Insurance	53,231
	(9,054)
Change in net position of governmental activities reported in the *Statement of Activities*	$ (1,157,442)

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, 2016

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 101,096	$ 101,096
Receivables (Net of Allowance for Uncollectibles)	45,366	45,366
Due from Other Funds	65,000	65,000
Total Current Assets	211,462	211,462
Noncurrent Assets		
Notes Receivable	408,125	408,125
Total Noncurrent Assets	408,125	408,125
Total Assets	619,587	619,587
NET POSITION		
Restricted For		
Revolving Loan Program	619,587	619,587
Total Net Position	$ 619,587	$ 619,587

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, 2016

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 15,351	$ 15,351
Total Operating Revenues	15,351	15,351
OPERATING EXPENSES		
Purchased/Contracted Services	750	750
Total Operating Expenses	750	750
Operating Income (Loss)	14,601	14,601
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	893	893
Total Nonoperating Revenues (Expenses)	893	893
Income (Loss) Before Contributions and Transfers	15,494	15,494
Transfers In	65,000	65,000
Changes in Net Position	80,494	80,494
Net Position - Beginning	539,093	539,093
Net Position - Ending	$ 619,587	$ 619,587

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, 2016

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 35,847	$ 35,847
Notes Issued	(221,042)	(221,042)
Interest Received	8,649	8,649
Payments to Suppliers	(750)	(750)
Net Cash Provided (Used) by Operating Activities	(177,296)	(177,296)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	893	893
Net Cash Provided (Used) by Investing Activities	893	893
Net Increase (Decrease) in Cash and Cash Equivalents	(176,403)	(176,403)
Cash and Cash Equivalents - Beginning of Year	277,499	277,499
Cash and Cash Equivalents - End of Year	$ 101,096	$ 101,096
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 14,601	$ 14,601
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	(191,897)	(191,897)
Net Cash Provided (Used) by Operating Activities	$ (177,296)	$ (177,296)

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, 2016

	Agency Funds
ASSETS	
Cash	$ 410,455
Total Assets	$ 410,455
LIABILITIES	
Due to Others	$ 410,455
Total Liabilities	$ 410,455

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 has one type of item that qualifies for reporting in this category. It is the deferred outflows related to pensions reported in the government-wide statement of net position.

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 22, 2016, payable December 20, 2016, and attached as an enforceable lien on property as of January 1, 2016. The billings are considered past due after December 20, 2016, 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	$ 96,680	$ 107,934	$ (11,254)
General Administration	374,033	441,361	(67,328)
Tax Commissioner	218,153	282,474	(64,321)
Tax Assessor	237,722	260,781	(23,059)
Government Buildings	151,115	201,950	(50,835)
Superior Court	329,354	373,442	(44,088)
Superior Court Judges	141,386	150,991	(9,605)
Public Defender	87,495	96,650	(9,155)
Magistrate Court	282,721	287,220	(4,499)
Probate Court	140,576	140,629	(53)
Jail Administration	1,468,248	1,510,766	(42,518)
EMS	1,396,770	1,486,358	(89,588)
Coroner	14,860	21,866	(7,006)
Emergency Management	31,103	31,582	(479)
Water	--	200	(200)
Maintenance and Shop	--	278	(278)
Senior Assistance	50,318	53,724	(3,406)
Senior Cititzens Nutrition	48,018	52,556	(4,538)
Transit Vans	58,470	153,502	(95,032)
Parks	7,774	8,073	(299)
Forest Resources	13,753	14,259	(506)
Planning and Zoning	71,437	89,318	(17,881)
Economic Opportunity	121,711	150,819	(29,108)
Sheriff's Special Revenue Fund	37,700	44,193	(6,493)
E-911 Special Revenue Fund	477,239	487,832	(10,593)
Development Authority Special Revenue Fund			
Total Expenditures	22,016	30,448	(8,432)
Transfers Out	21,328	65,000	(43,672)

C. Deficit Fund Equity

The following funds had deficit fund equity at December 31, 2016:

General Fund	$ 627,868
Special Investigation Special Revenue Fund	1,669

D. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended December 31, 2016, the SPLOST 2011 Fund loaned $300,000 to the General Fund to finance operations.

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 90 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, 2016, $1,515,646 of the County's bank balance was uninsured and uncollateralized. The County deposited $1,888,346 at year end that was not collateralized until January 2, 2017.

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	$ 1,071,003	$ --	$ --	$ --	$ 1,071,003
Accounts	241,885	--	45,987	--	287,872
Intergovernmental	131,517	171,651	12,009	--	315,177
Notes Receivable	--	--	33,151	488,491	521,642
Gross Receivables	1,444,405	171,651	91,147	488,491	2,195,694
Less: Allowance for Uncollectibles	(246,908)	--	--	(35,000)	(281,908)
	$ 1,197,497	$ 171,651	$ 91,147	$ 453,491	$ 1,913,786

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, 2016 totaled $488,491 of which $80,366 was considered current. An allowance of $35,000 has been established for possible uncollectibles.

The Development Authority (a blended component unit of the County) previously entered into a lease purchase agreement with Protein Plus, LLC for the sale of a building owned by the Authority. 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 $33,151.

C. Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 161,861	$ --	$ (6,357)	$ 155,504
Construction in Progress	176,584	124,873	(185,600)	115,857
Total Capital Assets, Not Being Depreciated	338,445	124,873	(191,957)	271,361
Capital Assets, Being Depreciated				
Buildings	12,809,856	233,751	--	13,043,607
Infrastructure	1,405,614	--	--	1,405,614
Improvements Other Than Buildings	996,471	37,963	--	1,034,434
Machinery and Equipment	6,149,357	156,549	(32,090)	6,273,816
Total Capital Assets, Being Depreciated	21,361,298	428,263	(32,090)	21,757,471
Less Accumulated Depreciation For				
Buildings	(5,541,833)	(314,291)	--	(5,856,124)
Infrastructure	(264,481)	(35,140)	--	(299,621)
Improvements Other Than Buildings	(633,090)	(66,650)	--	(699,740)
Machinery and Equipment	(3,948,045)	(381,981)	2,119	(4,327,907)
Total Accumulated Depreciation	(10,387,449)	(798,062)	2,119	(11,183,392)
Total Capital Assets, Being Depreciated, Net	10,973,849	(369,799)	(29,971)	10,574,079
Governmental Activities Capital Assets, Net	$ 11,312,294	$ (244,926)	$ (221,928)	$ 10,845,440

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

Governmental Activities	
General Government	$ 337,334
Judicial	5,553
Public Safety	202,195
Public Works	166,155
Health and Welfare	6,113
Culture and Recreation	79,684
Housing and Development	1,028
Total Depreciation Expense	$ 798,062

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2016 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 28,428
General Fund	SPLOST 2011 Capital Projects Fund	77,560
SPLOST 2011 Capital Projects Fund	General Fund	300,741
Nonmajor Governmental Funds	Nonmajor Governmental Funds	464
EIP Revolving Loan Enterprise Fund	Nonmajor Governmental Funds	65,000
		$ 472,193

The General Fund owes the SPLOST 2011 Fund $300,000 for amounts borrowed and drawn from the SPLOST recreation bank account during the fiscal year and $741 for non-SPLOST expenditures. The SPLOST 2011 Fund owes the General Fund $77,560 in LOST proceeds deposited into the fund in error. Nonmajor Governmental Funds owe the General Fund $24,898 for amounts deposited into the funds in error. The Development Authority owes the EIP Revolving Loan Fund $65,000 from the proceeds of a property sale originally financed by a revolving loan in a prior year. The other 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 composition of interfund transfers for the year ended December 31, 2016 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	$ 124,821
Nonmajor Governmental Funds	General Fund	219,786
EIP Revolving Loan Enterprise Fund	Nonmajor Governmental Funds	65,000
		$ 409,607

A Nonmajor Governmental Fund transferred $124,821 in sales tax proceeds to the SPLOST 2011 Fund to finance debt service expenditures. The General Fund transferred $219,786 to a Nonmajor Governmental Fund to finance E-911 expenditures. The Development Authority transferred $65,000 to the EIP Revolving Loan Fund to settle the balance due resulting from a property sale originally financed by a revolving loan in a prior year.

E. Short-Term Debt

On March 15, 2016, the County entered into a tax anticipation note with Community Bank of Fitzgerald for $2,500,000 with interest at 3.5% for operating purposes. The amount drawn on this note was $2,500,000 and was repaid at December 31, 2016. The County entered into a new tax anticipation note on February 10, 2017 in the amount of $2,500,000 with an interest rate of 3.75%.

Short-term liability activity for the year ended December 31, 2016, 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, 2016 are as follows:

	Governmental Activities
Machinery and Equipment	$ 360,454
Less: Accumulated Depreciation	(72,727)
Total	$ 287,727

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2016, are as follows:

Year Ending December 31	Governmental Activities
2017	$ 85,391
2018	60,157
2019	32,324
2020	25,850
Total Minimum Lease Payments	203,722
Less: Amounts Representing Interest	(7,163)
Present Value of Minimum Lease Payments	$ 196,559

G. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 230,780	$ 18,869	$ --	$ 249,649	$ --
Net Pension Liability	1,505,015	1,099,922	(412,377)	2,192,560	--
Capital Leases	256,806	63,579	(123,826)	196,559	81,168
	$ 1,992,601	$ 1,182,370	$ (536,203)	$ 2,638,768	$ 81,168

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

H. 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, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	52
Inactive employees entitled to but not yet receiving benefits	77
Active employees	90
	219

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, 2016, the County's actuarially determined contribution was $440,358 .

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016.

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 projected with Scale AA.

The actuarial assumptions used in the January 1, 2016 valuation were based on the results of a February 2014 actuarial experience study.

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, 2016, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 5,817,743	$ 4,312,728	$ 1,505,015
Changes for the Year			
Service Cost	140,337	--	140,337
Interest	425,390	--	425,390
Differences Between Expected and Actual Experience	235,792	--	235,792
Changes of Assumptions	207,135	--	207,135
Contributions - Employer	--	386,829	(386,829)
Net Investement Income	--	25,548	(25,548)
Benefit Payments	(291,747)	(291,747)	--
Administrative Expense	--	(18,273)	18,273
Other Changes	--	(72,995)	72,995
Net Changes	716,907	29,362	687,545
Balances - Ending	$ 6,534,650	$ 4,342,090	$ 2,192,560

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	$ 2,998,281	$ 2,192,560	$ 1,519,052

For the year ended December 31, 2016, the County recognized pension expense of $493,446. At December 31, 2016, 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	$ 178,282	$ --
Changes in assumptions	156,614	--
Net difference between projected and actual earnings on pension plan investments	278,454	--
Contributions subsequent to the measurement date	450,030	--
	$ 1,063,380	$ --

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	
2017	$ 179,671
2018	179,671
2019	179,669
2020	74,339
2021	--
Thereafter	--
	$ 613,350

At December 31, 2016, the County reported a payable of $450,030 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2016.

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, 2016, the County contributed $0 to the plan and employee deferrals were $23,430.

I. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2016 were as follows:

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Restricted				
Public Safety	$ --	$ --	$ 41,878	$ 41,878
Capital Outlay	--	1,621,799	--	1,621,799
	--	1,621,799	41,878	1,663,677
Assigned				
Judicial	--	--	5,566	5,566
Public Safety	--	--	91,207	91,207
Health and Welfare	--	--	46,874	46,874
	--	--	143,647	143,647
Unassigned, Reported In				
General Fund	(627,868)	--	--	(627,868)
Special Revenue Funds	--	--	(1,669)	(1,669)
	(627,868)	--	(1,669)	(629,537)
Total Fund Balances	$ (627,868)	$ 1,621,799	$ 183,856	$ 1,177,787

J. Tax Abatements

County property tax revenues were reduced by $168,926 under agreements entered into by the Fitzgerald & Ben Hill County Development Authority and by $2,363 under agreements entered into by the Development Authority of Ben Hill County.

K. 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.

L. 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, 2016, the Hospital’s latest fiscal year, the outstanding balance was $7,825,000 which will be paid in varying annual amounts through July 1, 2032.

M. 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 $144,614 which represents its twenty five percent share of the debt of the Joint Development Authority at December 31, 2016. The Authority has completed its building phase and is currently seeking tenants. Separate financial statements may be obtained from:

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

REQUIRED SUPPLEMENTARY INFORMATION

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 7,728,058	$ 7,728,059	$ 7,036,596	$ (691,463)
Licenses and Permits	51,600	51,600	48,589	(3,011)
Intergovernmental	31,100	516,213	678,658	162,445
Charges for Services	1,780,670	1,780,670	1,520,750	(259,920)
Fines and Forfeitures	378,438	378,438	313,668	(64,770)
Interest Revenue	1,100	1,100	832	(268)
Miscellaneous	99,257	2,950	46,081	43,131
Total Revenues	10,070,223	10,459,030	9,645,174	(813,856)
EXPENDITURES				
General	97,130	96,680	107,934	(11,254)
Elections	185,621	180,006	172,982	7,024
General Administration	369,585	374,033	441,361	(67,328)
Tax Commissioner	218,153	218,153	282,474	(64,321)
Tax Assessor	241,716	237,722	260,781	(23,059)
Government Buildings	151,115	151,115	201,950	(50,835)
Superior Court	330,797	329,354	373,442	(44,088)
Superior Court Judges	143,550	141,386	150,991	(9,605)
District Attorney	33,041	33,041	22,178	10,863
Public Defender	87,495	87,495	96,650	(9,155)
Magistrate Court	288,201	282,721	287,220	(4,499)
Probate Court	140,576	140,576	140,629	(53)
Sheriff	1,651,231	1,607,279	1,587,132	20,147
Jail Administration	1,533,096	1,468,248	1,510,766	(42,518)
School Resource Officers	101,682	101,682	96,872	4,810
Fire	69,000	69,000	65,917	3,083
EMS	1,390,039	1,396,770	1,486,358	(89,588)
Coroner	14,994	14,860	21,866	(7,006)
Animal Control	87,643	87,643	87,643	--
Emergency Management	31,103	31,103	31,582	(479)
Highways and Streets	1,118,487	1,510,334	1,451,557	58,777
Water	--	--	200	(200)
Solid Waste and Recycling	379,979	367,479	315,198	52,281
Maintenance and Shop	--	--	278	(278)
Health	80,244	80,244	79,901	343
Senior Assistance	52,969	50,318	53,724	(3,406)
Senior Cititzens Nutrition	48,560	48,018	52,556	(4,538)
Transit Vans	--	58,470	153,502	(95,032)
Recreation	227,840	227,840	227,840	--
Parks	10,300	7,774	8,073	(299)
Libraries	127,714	127,714	127,714	--
Agricultural Resources	75,276	75,276	69,686	5,590
Forest Resources	13,753	13,753	14,259	(506)
Planning and Zoning	71,437	71,437	89,318	(17,881)
Airport	24,130	24,130	24,130	--
Economic Opportunity	168,500	121,711	150,819	(29,108)
Debt Service	50,000	50,000	7,554	42,446
Total Expenditures	9,614,957	9,883,365	10,253,037	(369,672)
Excess (Deficiency) of Revenues Over (Under) Expenditures	455,266	575,665	(607,863)	(1,183,528)

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(475,266)	(475,266)	(219,786)	255,480
Proceeds of Capital Asset Dispositions	20,000	20,000	1,150	(18,850)
Insurance Recoveries	--	8,008	8,162	154
Total Other Financing Sources (Uses)	(455,266)	(447,258)	(210,474)	236,784
Net Change in Fund Balances	--	128,407	(818,337)	(946,744)
Fund Balances - Beginning	190,469	190,469	190,469	--
Fund Balances - Ending	$ 190,469	$ 318,876	$ (627,868)	$ (946,744)

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
December 31, 2016

	2016	2015
Total Pension Liability		
Service Cost	$ 140,337	$ 125,263
Interest on Total Pension Liability	425,390	407,714
Changes of Benefit Terms	--	--
Differences Between Expected and Actual Experience	235,792	--
Changes of Assumptions	207,135	--
Benefit Payments	(291,747)	(302,851)
Net Change in Total Pension Liability	716,907	230,126
Total Pension Liability - Beginning	5,817,743	5,587,617
Total Pension Liability - Ending (a)	$ 6,534,650	$ 5,817,743
Plan Fiduciary Net Position		
Contributions - Employer	$ 386,829	$ 338,492
Contributions - Employee	--	--
Net Investment Income	25,548	282,091
Benefit Payments, Including Refunds of Employee Contributions	(291,747)	(302,851)
Administrative Expense	(18,273)	(16,089)
Other	(72,995)	(27,179)
Net Change in Plan Fiduciary Net Position	29,362	274,464
Plan Fiduciary Net Position - Beginning	4,312,728	4,038,264
Plan Fiduciary Net Position - Ending (b)	$ 4,342,090	$ 4,312,728
County's Net Pension Liability - Ending (a) - (b)	$ 2,192,560	$ 1,505,015
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.45%	74.13%
Covered-Employee Payroll	$ 3,040,935	$ 2,686,554
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	72.10%	56.02%

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
December 31, 2016

	2016	2015
Actuarially Determined Contribution	$ 440,358	$ 379,362
Contributions in Relation to the Actuarially Determined Contribution	450,030	386,829
Contribution Deficiency (Excess)	$ (9,672)	$ (7,467)
Covered-Employee Payroll	$ 3,571,929	$ 3,040,935
Contributions as a Percentage of Covered-Employee Payroll	12.60%	12.72%

Notes to Schedule

Valuation date	January 1, 2016
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 8 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.5% per year
Inflation	3.5% per year
Salary increases	3% - 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	$ 107,934	$ (53,112)	$ 54,822
Elections	172,982	--	172,982
General Administration	441,361	7,553	448,914
Tax Commissioner	282,474	--	282,474
Tax Assessor	260,781	--	260,781
Government Buildings	201,950	--	201,950
	1,467,482	(45,559)	1,421,923
Judicial	1,071,110	--	1,071,110
Public Safety	4,888,136	--	4,888,136
Public Works	1,767,233	--	1,767,233
Health and Welfare	339,683	--	339,683
Culture and Recreation	363,627	--	363,627
Housing and Development	348,212	--	348,212
Debt Service	7,554	45,559	53,113
Total Expenditures	10,253,037	--	10,253,037
OTHER FINANCING SOURCES (USES)			
Transfers Out	219,786	--	219,786
Total	$ 10,472,823	$ --	$ 10,472,823

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, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 241,176	$ 176,073
Receivables (Net of Allowance for Uncollectibles)		
Taxes	931,551	895,342
Accounts	134,429	158,635
Intergovernmental	131,517	132,887
Due from Other Funds		
Special Investigation Special Revenue Fund	16,519	16,519
Development Authority Special Revenue Fund	3,530	939
E-911 Special Revenue Fund	8,379	--
SPLOST 2011 Capital Projects Fund	77,560	--
Total Assets	$ 1,544,661	$ 1,380,395
LIABILITIES		
Cash Overdraft	$ 96,433	$ --
Accounts Payable	1,115,395	608,800
Accrued Liabilities	98,290	82,545
Intergovernmental Payable	4,621	--
Due to Other Funds		
SPLOST 2011 Capital Projects Fund	300,741	3,595
Total Liabilities	1,615,480	694,940
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	510,997	423,164
Ambulance Fees	46,052	71,822
Total Deferred Inflows of Resources	557,049	494,986
FUND BALANCES		
Unassigned	(627,868)	190,469
Total Fund Balances	(627,868)	190,469
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,544,661	$ 1,380,395

BEN HILL COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 7,036,596	$ 7,339,127
Licenses and Permits	48,589	50,006
Intergovernmental	678,658	412,296
Charges for Services	1,520,750	1,496,278
Fines and Forfeitures	313,668	351,400
Interest Revenue	832	947
Miscellaneous	46,081	14,678
Total Revenues	9,645,174	9,664,732
EXPENDITURES		
Current		
General Government	1,421,923	1,453,397
Judicial	1,071,110	1,021,601
Public Safety	4,888,136	4,893,405
Public Works	1,767,233	1,644,339
Health and Welfare	339,683	242,938
Culture and Recreation	363,627	370,734
Housing and Development	348,212	333,486
Debt Service	53,113	42,431
Total Expenditures	10,253,037	10,002,331
Excess (Deficiency) of Revenues Over (Under) Expenditures	(607,863)	(337,599)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
E-911 Special Revenue Fund	(219,786)	(210,608)
Proceeds of Capital Asset Dispositions	1,150	40,477
Insurance Recoveries	8,162	--
Total Other Financing Sources (Uses)	(210,474)	(170,131)
Net Change in Fund Balances	(818,337)	(507,730)
Fund Balances - Beginning	190,469	698,199
Fund Balances - Ending	$ (627,868)	$ 190,469

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 1,460,699	$ 1,603,080
Receivables		
Intergovernmental	171,651	213,125
Due from Other Funds		
General Fund	300,741	3,595
Total Assets	$ 1,933,091	$ 1,819,800
LIABILITIES		
Accounts Payable	$ 44,928	$ 19,304
Intergovernmental Payable	188,804	218,529
Due to Other Funds		
General Fund	77,560	--
Total Liabilities	311,292	237,833
FUND BALANCES		
Restricted	1,621,799	1,581,967
Total Fund Balances	1,621,799	1,581,967
Total Liabilities and Fund Balances	$ 1,933,091	$ 1,819,800

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 1,746,556	$ 1,936,291
Intergovernmental	--	151,874
Interest Revenue	2,510	1,899
Total Revenues	1,749,066	2,090,064
EXPENDITURES		
Current		
Public Safety	3,181	3,527
Health and Welfare	124,821	138,381
Culture and Recreation	21,895	24,273
Capital Outlay	731,990	589,816
Debt Service	129,664	86,250
Intergovernmental	910,799	1,009,743
Total Expenditures	1,922,350	1,851,990
Excess (Deficiency) of Revenues Over (Under) Expenditures	(173,284)	238,074
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	124,821	138,381
Capital Leases	63,579	--
Insurance Recoveries	24,716	--
Total Other Financing Sources (Uses)	213,116	138,381
Net Change in Fund Balances	39,832	376,455
Fund Balances - Beginning	1,581,967	1,205,512
Fund Balances - Ending	$ 1,621,799	$ 1,581,967

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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.

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.

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, 2016

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash and Cash Equivalents	$ 21,857	$ 69,499	$ 5,523	$ 16,661	$ 5,566	$ 4,270
Receivables (Net of Allowance for Uncollectibles)	--	--	--	--	--	45,987
Due from Other Funds	--	--	464	--	--	--
Total Assets	$ 21,857	$ 69,499	$ 5,987	$ 16,661	$ 5,566	$ 50,257
LIABILITIES						
Accounts Payable	$ --	$ 650	$ 5,022	$ 1,811	$ --	$ --
Due to Other Funds	--	464	--	16,519	--	8,379
Total Liabilities	--	1,114	5,022	18,330	--	8,379
FUND BALANCES						
Restricted	--	--	--	--	--	41,878
Assigned	21,857	68,385	965	--	5,566	--
Unassigned	--	--	--	(1,669)	--	--
Total Fund Balances	21,857	68,385	965	(1,669)	5,566	41,878
Total Liabilities and Fund Balances	$ 21,857	$ 69,499	$ 5,987	$ 16,661	$ 5,566	$ 50,257

Development Authority	Total	Capital Projects Funds: CDBG	Capital Projects Funds: Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ 82,253	$ 205,629	$ --	$ --	$ --	$ 205,629
33,151	79,138	12,009	12,009	--	91,147
--	464	--	--	--	464
$ 115,404	$ 285,231	$ 12,009	$ 12,009	$ --	$ 297,240
$ --	$ 7,483	$ 12,009	$ 12,009	$ --	$ 19,492
68,530	93,892	--	--	--	93,892
68,530	101,375	12,009	12,009	--	113,384
--	41,878	--	--	--	41,878
46,874	143,647	--	--	--	143,647
--	(1,669)	--	--	--	(1,669)
46,874	183,856	--	--	--	183,856
$ 115,404	$ 285,231	$ 12,009	$ 12,009	$ --	$ 297,240

BEN HILL COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
December 31, 2016

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	--
Charges for Services	25,077	--	--	23,731	--	254,903
Fines and Forfeitures	27,946	19,676	25,415	--	350	--
Interest Revenue	--	--	4	1	--	--
Miscellaneous	--	--	--	--	--	--
Total Revenues	53,023	19,676	25,419	23,732	350	254,903
EXPENDITURES						
Current						
Public Safety	41,193	20,944	24,496	9,742	--	487,832
Housing and Development	--	--	--	--	--	--
Capital Outlay	3,000	--	6,008	--	--	--
Total Expenditures	44,193	20,944	30,504	9,742	--	487,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,830	(1,268)	(5,085)	13,990	350	(232,929)
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	219,786
Transfers Out	--	--	--	--	--	--
Proceeds of Capital Asset Dispositions	--	--	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--	--	219,786
Net Change in Fund Balances	8,830	(1,268)	(5,085)	13,990	350	(13,143)
Fund Balances - Beginning	13,027	69,653	6,050	(15,659)	5,216	55,021
Fund Balances - Ending	$ 21,857	$ 68,385	$ 965	$ (1,669)	$ 5,566	$ 41,878

Development Authority	Total	Capital Projects Funds: CDBG	Capital Projects Funds: Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ --	$ --	$ 124,821	$ 124,821
--	--	397,576	397,576	--	397,576
--	303,711	--	--	--	303,711
--	73,387	--	--	--	73,387
1,360	1,365	--	--	--	1,365
75	75	--	--	--	75
1,435	378,538	397,576	397,576	124,821	900,935
--	584,207	--	--	--	584,207
30,448	30,448	--	--	--	30,448
--	9,008	397,576	397,576	--	406,584
30,448	623,663	397,576	397,576	--	1,021,239
(29,013)	(245,125)	--	--	124,821	(120,304)
--	219,786	--	--	--	219,786
(65,000)	(65,000)	--	--	(124,821)	(189,821)
71,751	71,751	--	--	--	71,751
6,751	226,537	--	--	(124,821)	101,716
(22,262)	(18,588)	--	--	--	(18,588)
69,136	202,444	--	--	--	202,444
$ 46,874	$ 183,856	$ --	$ --	$ --	$ 183,856

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 21,857	$ 17,465
Total Assets	$ 21,857	$ 17,465
LIABILITIES		
Accounts Payable	$ --	$ 4,438
Total Liabilities	--	4,438
FUND BALANCES		
Assigned	21,857	13,027
Total Fund Balances	21,857	13,027
Total Liabilities and Fund Balances	$ 21,857	$ 17,465

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Charges for Services	$ 25,077	$ 19,339
Fines and Forfeitures	27,946	15,630
Total Revenues	53,023	34,969
EXPENDITURES		
Current		
Public Safety	41,193	39,353
Capital Outlay	3,000	1,636
Total Expenditures	44,193	40,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,830	(6,020)
Net Change in Fund Balances	8,830	(6,020)
Fund Balances - Beginning	13,027	19,047
Fund Balances - Ending	$ 21,857	$ 13,027

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, 2016

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ --	$ 25,077	$ 25,077
Fines and Forfeitures	37,700	27,946	(9,754)
Total Revenues	37,700	53,023	15,323
EXPENDITURES			
Current			
Public Safety	12,700	41,193	(28,493)
Capital Outlay	25,000	3,000	22,000
Total Expenditures	37,700	44,193	(6,493)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	8,830	8,830
Net Change in Fund Balances	--	8,830	8,830
Fund Balances - Beginning	13,027	13,027	--
Fund Balances - Ending	$ 13,027	$ 21,857	$ 8,830

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 69,499	$ 70,117
Total Assets	$ 69,499	$ 70,117
LIABILITIES		
Accounts Payable	$ 650	$ --
Due to Other Funds		
Jail Special Revenue Fund	464	464
Total Liabilities	1,114	464
FUND BALANCES		
Assigned	68,385	69,653
Total Fund Balances	68,385	69,653
Total Liabilities and Fund Balances	$ 69,499	$ 70,117

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, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 19,676	$ 34,019
Interest Revenue	--	381
Total Revenues	19,676	34,400
EXPENDITURES		
Current		
Public Safety	20,944	8,672
Total Expenditures	20,944	8,672
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,268)	25,728
Net Change in Fund Balances	(1,268)	25,728
Fund Balances - Beginning	69,653	43,925
Fund Balances - Ending	$ 68,385	$ 69,653

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 28,797	$ 19,676	$ (9,121)
Total Revenues	28,797	19,676	(9,121)
EXPENDITURES			
Current			
Public Safety	28,797	20,944	7,853
Total Expenditures	28,797	20,944	7,853
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(1,268)	(1,268)
Net Change in Fund Balances	--	(1,268)	(1,268)
Fund Balances - Beginning	69,653	69,653	--
Fund Balances - Ending	$ 69,653	$ 68,385	$ (1,268)

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 5,523	$ 8,732
Due from Other Funds		
Drug Abuse & Education Special Revenue Fund	464	464
Total Assets	$ 5,987	$ 9,196
LIABILITIES		
Accounts Payable	$ 5,022	$ 3,146
Total Liabilities	5,022	3,146
FUND BALANCES		
Assigned	965	6,050
Unassigned	--	--
Total Fund Balances	965	6,050
Total Liabilities and Fund Balances	$ 5,987	$ 9,196

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 25,415	$ 27,326
Interest Revenue	4	5
Total Revenues	25,419	27,331
EXPENDITURES		
Current		
Public Safety	24,496	25,842
Capital Outlay	6,008	--
Total Expenditures	30,504	25,842
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,085)	1,489
Net Change in Fund Balances	(5,085)	1,489
Fund Balances - Beginning	6,050	4,561
Fund Balances - Ending	$ 965	$ 6,050

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 33,518	$ 25,415	$ (8,103)
Interest Revenue	--	4	4
Total Revenues	33,518	25,419	(8,099)
EXPENDITURES			
Current			
Public Safety	28,218	24,496	3,722
Capital Outlay	5,300	6,008	(708)
Total Expenditures	33,518	30,504	3,014
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(5,085)	(5,085)
Net Change in Fund Balances	--	(5,085)	(5,085)
Fund Balances - Beginning	6,050	6,050	--
Fund Balances - Ending	$ 6,050	$ 965	$ (5,085)

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 16,661	$ 7,527
Total Assets	$ 16,661	$ 7,527
LIABILITIES		
Accounts Payable	$ 1,811	$ 6,667
Due to Other Funds		
General Fund	16,519	16,519
Total Liabilities	18,330	23,186
FUND BALANCES		
Unassigned	(1,669)	(15,659)
Total Fund Balances	(1,669)	(15,659)
Total Liabilities and Fund Balances	$ 16,661	$ 7,527

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Charges for Services	$ 23,731	$ 19,473
Interest Revenue	1	3
Total Revenues	23,732	19,476
EXPENDITURES		
Current		
Public Safety	9,742	20,465
Capital Outlay	--	26,126
Total Expenditures	9,742	46,591
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,990	(27,115)
Net Change in Fund Balances	13,990	(27,115)
Fund Balances - Beginning	(15,659)	11,456
Fund Balances - Ending	$ (1,669)	$ (15,659)

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, 2016

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 19,473	$ 23,731	$ 4,258
Interest Revenue	3	1	(2)
Total Revenues	19,476	23,732	4,256
EXPENDITURES			
Current			
Public Safety	7,381	9,742	(2,361)
Capital Outlay	12,095	--	12,095
Total Expenditures	19,476	9,742	9,734
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	13,990	13,990
Net Change in Fund Balances	--	13,990	13,990
Fund Balances - Beginning	(15,659)	(15,659)	--
Fund Balances - Ending	$ (15,659)	$ (1,669)	$ 13,990

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 5,566	$ 5,216
Total Assets	$ 5,566	$ 5,216
FUND BALANCES		
Assigned	$ 5,566	$ 5,216
Total Fund Balances	$ 5,566	$ 5,216

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, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 350	$ 450
Total Revenues	350	450
Excess (Deficiency) of Revenues Over (Under) Expenditures	350	450
Net Change in Fund Balances	350	450
Fund Balances - Beginning	5,216	4,766
Fund Balances - Ending	$ 5,566	$ 5,216

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,250	$ 350	$ (900)
Total Revenues	1,250	350	(900)
EXPENDITURES			
Current			
Judicial	1,250	--	1,250
Total Expenditures	1,250	--	1,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	350	350
Net Change in Fund Balances	--	350	350
Fund Balances - Beginning	5,216	5,216	--
Fund Balances - Ending	$ 5,216	$ 5,566	$ 350

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 4,270	$ 5,450
Receivables		
Accounts	45,987	49,571
Total Assets	$ 50,257	$ 55,021
LIABILITIES		
Due to Other Funds		
General Fund	$ 8,379	$ --
Total Liabilities	8,379	--
FUND BALANCES		
Restricted	41,878	55,021
Total Fund Balances	41,878	55,021
Total Liabilities and Fund Balances	$ 50,257	$ 55,021

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Charges for Services	$ 254,903	$ 265,221
Total Revenues	254,903	265,221
EXPENDITURES		
Current		
Public Safety	487,832	474,105
Total Expenditures	487,832	474,105
Excess (Deficiency) of Revenues Over (Under) Expenditures	(232,929)	(208,884)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	219,786	210,608
Total Other Financing Sources (Uses)	219,786	210,608
Net Change in Fund Balances	(13,143)	1,724
Fund Balances - Beginning	55,021	53,297
Fund Balances - Ending	$ 41,878	$ 55,021

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, 2016

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 265,221	$ 254,903	$ (10,318)
Total Revenues	265,221	254,903	(10,318)
EXPENDITURES			
Current			
Public Safety	477,239	487,832	(10,593)
Total Expenditures	477,239	487,832	(10,593)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(212,018)	(232,929)	(20,911)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	212,018	219,786	7,768
Total Other Financing Sources (Uses)	212,018	219,786	7,768
Net Change in Fund Balances	--	(13,143)	(13,143)
Fund Balances - Beginning	55,021	55,021	--
Fund Balances - Ending	$ 55,021	$ 41,878	$ (13,143)

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 82,253	$ 33,436
Receivables		
Notes	33,151	43,390
Total Assets	$ 115,404	$ 76,826
LIABILITIES		
Due to Other Funds		
General Fund	$ 3,530	$ 939
EIP Revolving Loan Enterprise Fund	65,000	--
Total Liabilities	68,530	939
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Capital Asset Dispositions	--	6,751
Total Deferred Inflows of Resources	--	6,751
FUND BALANCES		
Assigned	46,874	69,136
Total Fund Balances	46,874	69,136
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 115,404	$ 76,826

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Interest Revenue	$ 1,360	$ 2,783
Contributions and Donations	--	1,490
Miscellaneous	75	--
Total Revenues	1,435	4,273
EXPENDITURES		
Current		
Housing and Development	30,448	21,310
Capital Outlay	--	4,905
Total Expenditures	30,448	26,215
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,013)	(21,942)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
EIP Revolving Loan Enterprise Fund	(65,000)	--
Proceeds of Capital Asset Dispositions	71,751	44,629
Total Other Financing Sources (Uses)	6,751	44,629
Net Change in Fund Balances	(22,262)	22,687
Fund Balances - Beginning	69,136	46,449
Fund Balances - Ending	$ 46,874	$ 69,136

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, 2016

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ 2,652	$ 1,360	$ (1,292)
Miscellaneous	40,692	75	(40,617)
Total Revenues	43,344	1,435	(41,909)
EXPENDITURES			
Current			
Housing and Development	22,016	30,448	(8,432)
Total Expenditures	22,016	30,448	(8,432)
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,328	(29,013)	(50,341)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
EIP Revolving Loan Enterprise Fund	(21,328)	(65,000)	(43,672)
Proceeds of Capital Asset Dispositions	--	71,751	71,751
Total Other Financing Sources (Uses)	(21,328)	6,751	28,079
Net Change in Fund Balances	--	(22,262)	(22,262)
Fund Balances - Beginning	69,136	69,136	--
Fund Balances - Ending	$ 69,136	$ 46,874	$ (22,262)

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Receivables		
Intergovernmental	$ 12,009	$ 8,015
Total Assets	$ 12,009	$ 8,015
LIABILITIES		
Accounts Payable	$ 12,009	$ 8,015
Total Liabilities	12,009	8,015
Total Fund Balances	$ 12,009	$ 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, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	$ 397,576	$ 43,111
Total Revenues	397,576	43,111
EXPENDITURES		
Capital Outlay	397,576	43,111
Total Expenditures	397,576	43,111
Fund Balances - Beginning	--	--
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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 124,821	$ 138,381
Total Revenues	124,821	138,381
Excess (Deficiency) of Revenues Over (Under) Expenditures	124,821	138,381
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2011 Capital Projects Fund	(124,821)	(138,381)
Total Other Financing Sources (Uses)	(124,821)	(138,381)
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, 2016 and 2015

	2016	2015
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 101,096	$ 277,499
Receivables (Net of Allowance for Uncollectibles)		
Notes	45,366	34,294
Due from Other Funds		
Development Authority Special Revenue Fund	65,000	--
Total Current Assets	211,462	311,793
Noncurrent Assets		
Notes Receivable	408,125	227,300
Total Noncurrent Assets	408,125	227,300
Total Assets	619,587	539,093
NET POSITION		
Restricted	619,587	539,093
Unrestricted	--	--
Total Net Position	$ 619,587	$ 539,093

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services	$ 15,351	$ 11,128
Total Operating Revenues	15,351	11,128
OPERATING EXPENSES		
Purchased/Contracted Services	750	250
Bad Debts	--	10,000
Total Operating Expenses	750	10,250
Operating Income (Loss)	14,601	878
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	893	932
Total Nonoperating Revenues (Expenses)	893	932
Income (Loss) Before Contributions and Transfers	15,494	1,810
Transfers In		
Development Authority Special Revenue Fund	65,000	--
Changes in Net Position	80,494	1,810
Net Position - Beginning	539,093	537,283
Net Position - Ending	$ 619,587	$ 539,093

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 35,847	$ 67,048
Notes Issued	(221,042)	(31,873)
Interest Received	8,649	11,128
Payments to Suppliers	(750)	(250)
Net Cash Provided (Used) by Operating Activities	(177,296)	46,053
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due to Other Funds	--	(400)
Net Cash Provided (Used) by Noncapital Financing Activities	--	(400)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	893	932
Net Cash Provided (Used) by Investing Activities	893	932
Net Increase (Decrease) in Cash and Cash Equivalents	(176,403)	46,585
Cash and Cash Equivalents - Beginning of Year	277,499	230,914
Cash and Cash Equivalents - End of Year	$ 101,096	$ 277,499
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 14,601	$ 878
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	(191,897)	45,175
Net Cash Provided (Used) by Operating Activities	$ (177,296)	$ 46,053

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, 2016

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 187,733	$ 21,822	$ 24,729	$ 125,096	$ 51,075	$ 410,455
Total Assets	$ 187,733	$ 21,822	$ 24,729	$ 125,096	$ 51,075	$ 410,455
LIABILITIES						
Due to Others	$ 187,733	$ 21,822	$ 24,729	$ 125,096	$ 51,075	$ 410,455
Total Liabilities	$ 187,733	$ 21,822	$ 24,729	$ 125,096	$ 51,075	$ 410,455

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes		
Real Property	$ 4,695,799	$ 4,763,463
Personal Property	678,732	813,059
Real Estate Transfer (Intangible)	9,274	10,642
Franchise	33,282	33,495
General Sales and Use	935,619	1,037,333
Selective Sales and Use	50,857	51,304
Business		
Insurance Premium	478,084	449,365
Financial Institution	62,713	61,067
Penalties and Interest on Delinquent Taxes	92,236	119,399
	7,036,596	7,339,127
Licenses and Permits		
Business	36,597	34,533
Non-Business	11,992	15,473
	48,589	50,006
Intergovernmental	678,658	412,296
Charges for Services		
General Government	294,652	302,865
Public Safety	1,151,463	1,132,942
Street and Public Improvements	12,696	12,288
Public Works	60,055	46,792
Culture and Recreation	1,111	803
Other Charges for Services	773	588
	1,520,750	1,496,278
Fines and Forfeitures		
Superior Court	141,844	169,904
Magistrate Court	77,384	82,238
Probate Court	94,440	98,189
Victims Assistance Program	--	1,069
	313,668	351,400
Interest Revenue	832	947
Miscellaneous	46,081	14,678
Total Revenues	$ 9,645,174	$ 9,664,732

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2016 and 2015

	2016	2015
EXPENDITURES		
Current		
General Government		
General		
Personal Services and Employee Benefits	$ --	$ 431
Purchased/Contracted Services	7,208	13,299
Other Costs	47,614	53,016
Total General	54,822	66,746
Elections		
Personal Services and Employee Benefits	107,755	105,388
Purchased/Contracted Services	42,746	44,899
Supplies	10,961	10,715
Capital Outlay	11,520	--
Total Elections	172,982	161,002
General Administration		
Personal Services and Employee Benefits	290,048	294,221
Purchased/Contracted Services	98,460	128,891
Supplies	50,470	55,643
Other Costs	9,936	12,194
Total General Administration	448,914	490,949
Tax Commissioner		
Personal Services and Employee Benefits	207,713	212,796
Purchased/Contracted Services	56,151	38,587
Supplies	17,110	16,543
Other Costs	1,500	--
Total Tax Commissioner	282,474	267,926
Tax Assessor		
Personal Services and Employee Benefits	231,010	223,458
Purchased/Contracted Services	21,115	25,896
Supplies	8,656	8,908
Total Tax Assessor	260,781	258,262
Government Buildings		
Personal Services and Employee Benefits	127,226	128,594
Purchased/Contracted Services	53,348	52,778
Supplies	15,377	14,165
Capital Outlay	5,999	12,975
Total Government Buildings	201,950	208,512
Total General Government	1,421,923	1,453,397

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2016 and 2015

	2016	2015
Judicial		
Superior Court		
Personal Services and Employee Benefits	295,964	290,163
Purchased/Contracted Services	67,323	64,575
Supplies	10,155	15,726
Total Superior Court	373,442	370,464
Superior Court Judges		
Personal Services and Employee Benefits	6,064	6,824
Purchased/Contracted Services	4,563	4,465
Supplies	26,726	22,571
Other Costs	113,638	113,638
Total Superior Court Judges	150,991	147,498
District Attorney		
Purchased/Contracted Services	2,179	2,496
Supplies	3,896	2,895
Other Costs	16,103	15,353
Total District Attorney	22,178	20,744
Public Defender		
Purchased/Contracted Services	454	591
Supplies	523	461
Other Costs	95,673	41,556
Total Public Defender	96,650	42,608
Magistrate Court		
Personal Services and Employee Benefits	225,443	232,976
Purchased/Contracted Services	41,942	41,311
Supplies	19,835	21,809
Capital Outlay	--	9,700
Total Magistrate Court	287,220	305,796
Probate Court		
Personal Services and Employee Benefits	121,455	116,468
Purchased/Contracted Services	16,354	12,617
Supplies	2,820	3,102
Capital Outlay	--	2,304
Total Probate Court	140,629	134,491
Total Judicial	1,071,110	1,021,601

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2016 and 2015

	2016	2015
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,223,377	1,239,700
Purchased/Contracted Services	219,004	200,562
Supplies	112,733	127,221
Capital Outlay	598	--
Other Costs	31,420	35,067
Total Sheriff	1,587,132	1,602,550
Jail Administration		
Personal Services and Employee Benefits	888,808	987,300
Purchased/Contracted Services	313,704	362,018
Supplies	308,254	302,565
Total Jail Administration	1,510,766	1,651,883
School Resource Officers		
Personal Services and Employee Benefits	96,872	99,406
Total School Resource Officers	96,872	99,406
Fire		
Personal Services and Employee Benefits	250	(812)
Other Costs	65,667	59,000
Total Fire	65,917	58,188
EMS		
Personal Services and Employee Benefits	1,257,768	1,119,682
Purchased/Contracted Services	143,651	122,205
Supplies	84,939	104,055
Total EMS	1,486,358	1,345,942
Coroner		
Personal Services and Employee Benefits	12,292	12,546
Purchased/Contracted Services	9,574	4,037
Total Coroner	21,866	16,583
Animal Control		
Personal Services and Employee Benefits	--	1,289
Purchased/Contracted Services	--	1,938
Supplies	--	536
Other Costs	87,643	73,735
Total Animal Control	87,643	77,498
Emergency Management		
Personal Services and Employee Benefits	13,747	13,383
Purchased/Contracted Services	15,746	21,210
Supplies	1,589	6,562
Capital Outlay	500	200
Total Emergency Management	31,582	41,355
Total Public Safety	4,888,136	4,893,405

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2016 and 2015

	2016	2015
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	777,416	777,382
Purchased/Contracted Services	132,376	131,067
Supplies	86,832	98,515
Capital Outlay	454,933	335,245
Total Highways and Streets	1,451,557	1,342,209
Water		
Purchased/Contracted Services	200	--
Total Water	200	--
Solid Waste and Recycling		
Personal Services and Employee Benefits	154,952	140,085
Purchased/Contracted Services	143,714	119,929
Supplies	16,532	41,957
Total Solid Waste and Recycling	315,198	301,971
Maintenance and Shop		
Supplies	278	159
Total Maintenance and Shop	278	159
Total Public Works	1,767,233	1,644,339
Health and Welfare		
Health		
Purchased/Contracted Services	261	3,689
Supplies	10,142	11,113
Other Costs	69,498	69,498
Total Health	79,901	84,300
Senior Assistance		
Personal Services and Employee Benefits	37,951	40,083
Purchased/Contracted Services	6,122	2,902
Supplies	9,651	11,547
Total Senior Assistance	53,724	54,532
Senior Cititzens Nutrition		
Personal Services and Employee Benefits	44,664	41,479
Purchased/Contracted Services	3,292	4,035
Supplies	4,600	5,494
Total Senior Cititzens Nutrition	52,556	51,008
Transit Vans		
Purchased/Contracted Services	1,535	1,495
Supplies	--	550
Other Costs	151,967	51,053
Total Transit Vans	153,502	53,098
Total Health and Welfare	339,683	242,938

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2016 and 2015

	2016	2015
Culture and Recreation		
Recreation		
Capital Outlay	--	9,925
Other Costs	227,840	224,439
Total Recreation	227,840	234,364
Parks		
Purchased/Contracted Services	657	319
Supplies	1,442	1,406
Capital Outlay	5,974	6,931
Total Parks	8,073	8,656
Libraries		
Other Costs	127,714	127,714
Total Libraries	127,714	127,714
Total Culture and Recreation	363,627	370,734
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	56,275	52,527
Purchased/Contracted Services	6,022	12,653
Supplies	7,389	11,306
Total Agricultural Resources	69,686	76,486
Forest Resources		
Personal Services and Employee Benefits	1,519	1,590
Purchased/Contracted Services	3,249	1,415
Other Costs	9,491	9,491
Total Forest Resources	14,259	12,496
Planning and Zoning		
Personal Services and Employee Benefits	76,750	80,880
Purchased/Contracted Services	7,586	3,195
Supplies	2,442	1,793
Other Costs	2,540	2,520
Total Planning and Zoning	89,318	88,388
Airport		
Other Costs	24,130	24,687
Total Airport	24,130	24,687
Economic Opportunity		
Personal Services and Employee Benefits	11,594	45,339
Purchased/Contracted Services	16,704	1,396
Supplies	2,127	--
Other Costs	120,394	84,694
Total Economic Opportunity	150,819	131,429
Total Housing and Development	348,212	333,486
Debt Service	53,113	42,431
Total Expenditures	$ 10,253,037	$ 10,002,331

BEN HILL COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended December 31, 2016

Contract AAA-2016-17	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	Total
January	$ --	$ --	$ --	$ --
February	--	--	--	--
March	--	--	--	--
April	--	--	--	--
May	--	--	--	--
June	--	--	--	--
	--	--	--	--
Contract AAA-2017-17				
July	1,625	300	--	1,925
August	1,625	300	--	1,925
September	1,625	300	--	1,925
October	5,179	2,239	--	7,418
November	4,838	461	1,593	6,892
December	4,617	--	2,073	6,690
	19,509	3,600	3,666	26,775
Total	$ 19,509	$ 3,600	$ 3,666	$ 26,775

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2016

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	$ 1,068,500	$ 330,877	$ 1,399,377	71%
Road, Street & Bridge Vehicles & Equipment	910,800	910,800	653,982	--	653,982	72%
Waste Removal	273,500	273,500	242,321	--	242,321	89%
Law Enforcement	360,000	360,000	166,131	80,702	246,833	69%
Emergency Services	250,000	250,000	169,502	41,462	210,964	84%
Fire & Rescue	25,000	25,000	6,253	1,217	7,470	30%
Fire & Rescue Debt	100,000	100,000	99,000	--	99,000	99%
Building Improvements	570,000	570,000	144,595	91,093	235,688	41%
Dorminy Medical Center Debt	1,000,000	1,000,000	671,873	124,821	796,694	80%
Capital Equipment	180,000	180,000	57,950	132,320	190,270	106%
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	985,953	187,138	1,173,091	78%
Downtown Development Authority	200,000	200,000	131,132	24,889	156,021	78%
Department of Leisure Services	1,500,000	1,500,000	30,172	57,507	87,679	6%
Public Transportation	200,000	200,000	45,029	38,181	83,210	42%
Humane Society	25,000	25,000	16,761	3,181	19,942	80%
Library	75,000	75,000	49,297	9,357	58,654	78%
Grand Conference Center	100,000	100,000	66,058	12,538	78,596	79%
City of Fitzgerald	5,600,000	5,600,000	3,681,551	698,772	4,380,323	78%
	$ 15,000,000	$ 15,000,000	$ 8,297,883	$ 1,834,055	$ 10,131,938	

SPLOST 2011 Capital Projects Fund	
Total Expenditures	$ 1,922,350
Capital Leases	(63,579)
Insurance Recoveries	(24,716)
	$ 1,834,055

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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, 2016, 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 October 05, 2017. 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 an instance of

noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2016-1.

Ben Hill County, Georgia's Response to Findings

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

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
October 05, 2017

BEN HILL COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended December 31, 2016

2016-1

Condition

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended December 31, 2016, the SPLOST 2011 Fund loaned $300,000 to the General Fund to finance operations.

Recommendation

The County should repay the loan and prohibit commingling of funds.

Views Of Responsible Officials And Planned Corrective Action

The County will repay the loan and not commingle funds in the future.