BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2017

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2017

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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, 2017, 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, 2017, 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 September 10, 2018, 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
September 10, 2018

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement of Net Position
December 31, 2017

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board of Health
ASSETS					
Cash and Cash Equivalents	$ 2,790,985	$ 219,806	$ 3,010,791	$ 969,000	$ 1,354,981
Receivables (Net of Allowance for Uncollectibles)	1,497,516	49,004	1,546,520	3,328,000	357,833
Inventories	--	--	--	384,000	--
Prepaid Items	83,106	--	83,106	--	--
Other Current Assets	--	--	--	238,000	--
Notes Receivable	--	369,119	369,119	--	--
Long-term Investments	--	--	--	1,057,000	--
Restricted Assets	--	--	--	142,000	--
Other Assets	--	--	--	24,000	--
Capital Assets Not Being Depreciated	406,387	--	406,387	2,104,000	--
Capital Assets Net of Accumulated Depreciation	9,714,978	--	9,714,978	7,206,000	59,392
Total Assets	14,492,972	637,929	15,130,901	15,452,000	1,772,206
DEFERRED OUTFLOWS OF RESOURCES					
Pension	1,045,910	--	1,045,910	--	381,097
Total Deferred Outflows of Resources	1,045,910	--	1,045,910	--	381,097
LIABILITIES					
Accounts Payable	781,436	--	781,436	3,243,000	84,407
Accrued Liabilities	72,913	--	72,913	--	--
Accrued Expenses	--	--	--	1,233,000	41,955
Estimated Third-Party Settlements	--	--	--	952,000	--
Intergovernmental Payable	156,094	--	156,094	--	26,740
Due to Phoebe Putney Health System, Inc.	--	--	--	22,493,000	--
Other Current Liabilities	2,742	--	2,742	--	--
Noncurrent Liabilities					
Due Within One Year	33,584	--	33,584	630,000	63,263
Due in More than One Year	2,703,283	--	2,703,283	7,731,000	1,668,021
Total Liabilities	3,750,052	--	3,750,052	36,282,000	1,884,386
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	--	48,478
Total Deferred Inflows of Resources	--	--	--	--	48,478
NET POSITION					
Net Investment in Capital Assets	9,995,395	--	9,995,395	546,000	59,392
Restricted For					
Revolving Loan Program	--	637,929	637,929	--	--
Prior Year Program Income	--	--	--	--	229,149
Indigent Care	--	--	--	37,000	--
Hospice Care	--	--	--	93,000	--
Capital Outlay	2,045,190	--	2,045,190	--	--
Debt Service	--	--	--	12,000	--
Unrestricted	(251,755)	--	(251,755)	(21,518,000)	(68,102)
Total Net Position	$ 11,788,830	$ 637,929	$ 12,426,759	$ (20,830,000)	$ 220,439

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, 2017

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	$ 2,032,445	$ 382,796	$ --	$ --	$ (1,649,649)	$ --	$ (1,649,649)		
Judicial	1,151,589	380,531	--	--	(771,058)	--	(771,058)		
Public Safety	5,115,398	1,011,392	13,841	27,028	(4,063,137)	--	(4,063,137)		
Public Works	2,066,107	97,780	--	561,043	(1,407,284)	--	(1,407,284)		
Health and Welfare	630,288	698	239,556	124,208	(265,826)	--	(265,826)		
Culture and Recreation	515,234	865	--	--	(514,369)	--	(514,369)		
Housing and Development	540,152	--	--	--	(540,152)	--	(540,152)		
Interest on Long-Term Debt	4,422	--	--	--	(4,422)	--	(4,422)		
Total Governmental Activities	12,055,635	1,874,062	253,397	712,279	(9,215,897)	--	(9,215,897)		
Business-type Activities									
EIP Revolving Loan	--	17,652	--	--	--	17,652	17,652		
Total Business-Type Activities	--	17,652	--	--	--	17,652	17,652		
Total Primary Government	$ 12,055,635	$ 1,891,714	$ 253,397	$ 712,279	(9,215,897)	17,652	(9,198,245)		
Component Units									
Hospital Authority	$ 24,018,000	$ 20,815,000	$ 18,000	$ 126,000				$ (3,059,000)	$ --
Board of Health	3,317,871	2,819,178	678,381	--				--	179,688
Total Component Units	$ 27,335,871	$ 23,634,178	$ 696,381	$ 126,000				(3,059,000)	179,688
General Revenues									
Taxes									
General Property					6,076,144	--	6,076,144	--	--
General Sales and Use					2,919,098	--	2,919,098	--	--
Selective Sales and Use					52,291	--	52,291	--	--
Business					577,523	--	577,523	--	--
Penalties and Interest on Delinquent Taxes					82,800	--	82,800	--	--
Investment Income					1,224	690	1,914	45,000	--
Miscellaneous					10,245	--	10,245	617,000	--
Gain on Disposition of Capital Assets					179,969	--	179,969	--	--
Total General Revenues					9,899,294	690	9,899,984	662,000	--
Changes in Net Position					683,397	18,342	701,739	(2,397,000)	179,688
Net Position - Beginning					11,105,433	619,587	11,725,020	(18,433,000)	40,751
Net Position - Ending					$ 11,788,830	$ 637,929	$ 12,426,759	$ (20,830,000)	$ 220,439

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

BEN HILL COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2017

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 886,755	$ 1,254,675	$ 476,420	$ 173,135	$ 2,790,985
Receivables (Net of Allowance for Uncollectibles)	1,231,170	--	185,857	80,489	1,497,516
Due from Other Funds	104,663	--	--	380,500	485,163
Total Assets	$ 2,222,588	$ 1,254,675	$ 662,277	$ 634,124	$ 4,773,664
LIABILITIES					
Accounts Payable	737,468	--	8,352	35,616	781,436
Accrued Liabilities	72,913	--	--	--	72,913
Intergovernmental Payable	--	--	156,094	--	156,094
Due to Other Funds	380,036	87,352	--	17,775	485,163
Other Current Liabilities	2,742	--	--	--	2,742
Total Liabilities	1,193,159	87,352	164,446	53,391	1,498,348
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	578,460	--	--	--	578,460
Ambulance Fees	34,192	--	--	--	34,192
Total Deferred Inflows of Resources	612,652	--	--	--	612,652
FUND BALANCES					
Restricted	--	1,167,323	497,831	428,546	2,093,700
Assigned	--	--	--	152,187	152,187
Unassigned	416,777	--	--	--	416,777
Total Fund Balances	416,777	1,167,323	497,831	580,733	2,662,664
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,222,588	$ 1,254,675	$ 662,277	$ 634,124	
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.					10,121,365
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					612,652
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					83,106
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.					1,045,910
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Notes Payable				(125,970)	
Compensated Absences				(195,088)	
Net Pension Liability				(2,415,809)	
Total Long-term Liabilities					(2,736,867)
Net Position of Governmental Activities					$ 11,788,830

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, 2017

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 7,694,326	$ 894,692	$ 967,895	$ 83,480	$ 9,640,393
Licenses and Permits	56,356	--	--	--	56,356
Intergovernmental	377,605	--	--	558,878	936,483
Charges for Services	1,157,338	--	--	269,660	1,426,998
Fines and Forfeitures	335,024	--	--	65,844	400,868
Investment Income	1,168	1,975	190	56	3,389
Miscellaneous	10,243	--	--	1,702	11,945
Total Revenues	9,632,060	896,667	968,085	979,620	12,476,432
EXPENDITURES					
Current					
General Government	1,297,980	--	--	--	1,297,980
Judicial	1,092,748	--	--	--	1,092,748
Public Safety	4,182,964	1,626	--	508,954	4,693,544
Public Works	1,228,039	--	--	--	1,228,039
Health and Welfare	527,000	64,540	21,682	--	613,222
Culture and Recreation	284,387	11,190	813	--	296,390
Housing and Development	259,233	--	--	12,030	271,263
Capital Outlay	--	377,361	149,258	290,973	817,592
Debt Service	70,833	200,139	6,315	--	277,287
Intergovernmental	--	465,524	445,311	--	910,835
Total Expenditures	8,943,184	1,120,380	623,379	811,957	11,498,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	688,876	(223,713)	344,706	167,663	977,532
OTHER FINANCING SOURCES (USES)					
Transfers In	217,061	61,798	21,682	337,194	637,735
Transfers Out	(237,194)	(292,561)	--	(107,980)	(637,735)
Proceeds of Capital Asset Dispositions	375,902	--	--	--	375,902
Notes Payable	--	--	131,443	--	131,443
Total Other Financing Sources (Uses)	355,769	(230,763)	153,125	229,214	507,345
Net Change in Fund Balances	1,044,645	(454,476)	497,831	396,877	1,484,877
Fund Balances - Beginning	(627,868)	1,621,799	--	183,856	1,177,787
Fund Balances - Ending	$ 416,777	$ 1,167,323	$ 497,831	$ 580,733	$ 2,662,664

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, 2017

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*	$ 1,484,877
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	471,097
Depreciation Expense	(759,390)
	(288,293)
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	(946,444)
Accumulated Depreciation	483,634
Donations	27,028
	(435,782)
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	67,463
Charges for Services	(11,860)
	55,603
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	
Issuance of Notes Payable	(131,443)
Principal Repayments	
Capital Leases	196,559
Notes Payable	5,473
	70,589
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	54,561
Pensions	(240,719)
Insurance	(17,439)
	(203,597)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 683,397

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, 2017

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 219,806	$ 219,806
Receivables (Net of Allowance for Uncollectibles)	49,004	49,004
Total Current Assets	268,810	268,810
Noncurrent Assets		
Notes Receivable	369,119	369,119
Total Noncurrent Assets	369,119	369,119
Total Assets	637,929	637,929
NET POSITION		
Restricted For		
Revolving Loan Program	637,929	637,929
Total Net Position	$ 637,929	$ 637,929

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, 2017

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 17,652	$ 17,652
Total Operating Revenues	17,652	17,652
Operating Income (Loss)	17,652	17,652
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	690	690
Total Nonoperating Revenues (Expenses)	690	690
Changes in Net Position	18,342	18,342
Net Position - Beginning	619,587	619,587
Net Position - Ending	$ 637,929	$ 637,929

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, 2017

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 106,912	$ 106,912
Notes Issued	(71,544)	(71,544)
Interest Received	17,652	17,652
Net Cash Provided (Used) by Operating Activities	53,020	53,020
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due from Other Funds	65,000	65,000
Net Cash Provided (Used) by Noncapital Financing Activities	65,000	65,000
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	690	690
Net Cash Provided (Used) by Investing Activities	690	690
Net Increase (Decrease) in Cash and Cash Equivalents	118,710	118,710
Cash and Cash Equivalents - Beginning of Year	101,096	101,096
Cash and Cash Equivalents - End of Year	$ 219,806	$ 219,806
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 17,652	$ 17,652
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	35,368	35,368
Net Cash Provided (Used) by Operating Activities	$ 53,020	$ 53,020

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, 2017

	Agency Funds
ASSETS	
Cash	$ 179,306
Total Assets	$ 179,306
LIABILITIES	
Due to Others	$ 179,306
Total Liabilities	$ 179,306

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 *Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund* accounts for the special one percent sales tax imposed for the six-year period beginning July 1, 2017.

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 27, 2017, payable December 20, 2017, and attached as an enforceable lien on property as of January 1, 2017. The billings are considered past due after December 20, 2017, 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			
Superior Court Judges	159,360	159,927	(567)
District Attorney	22,203	23,034	(831)
Magistrate Court	290,847	293,554	(2,707)
Probate Court	145,786	148,554	(2,768)
School Resource Officers	101,682	129,790	(28,108)
Fire	69,000	70,442	(1,442)
EMS	898,129	1,182,430	(284,301)
Coroner	20,464	21,585	(1,121)
Animal Control	89,092	92,308	(3,216)
Emergency Management	20,965	25,669	(4,704)
Senior Assistance	52,109	52,268	(159)
Senior Cititzens Nutrition	58,918	63,836	(4,918)
Transit Vans	151,967	328,133	(176,166)
Agricultural Resources	67,573	71,616	(4,043)
Forest Resources	14,409	15,394	(985)
Drug Abuse & Education Special Revenue Fund	17,000	41,678	(24,678)
E-911 Special Revenue Fund	265,221	455,130	(189,909)
Development Authority Special Revenue Fund	20,800	112,030	(91,230)

C. Loans

The Georgia Constitution, Article 9, Section 5, Paragraph 5 requires all temporary loans in each year to be payable on or before December 31 of the calendar year in which such loan is made. The County obtained two loans which were payable after December 31.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

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, 2017, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Investments

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

C. 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 2017	Nonmajor Governmental Funds	EIP Revolving Loan	Total
Taxes	$ 1,000,920	$ --	$ --	$ --	$ 1,000,920
Accounts	188,730	--	45,307	--	234,037
Intergovernmental	223,435	185,857	35,182	--	444,474
Notes Receivable	--	--	--	453,123	453,123
Gross Receivables	1,413,085	185,857	80,489	453,123	2,132,554
Less: Allowance for Uncollectibles	(181,915)	--	--	(35,000)	(216,915)
	$ 1,231,170	$ 185,857	$ 80,489	$ 418,123	$ 1,915,639

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 4.5%. The balances at December 31, 2017 totaled $453,123 of which $84,004 was considered current. An allowance of $35,000 has been established for possible uncollectibles.

D. Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 155,504	$ 100,000	$ (11,080)	$ 244,424
Construction in Progress	115,857	46,106	--	161,963
Total Capital Assets, Not Being Depreciated	271,361	146,106	(11,080)	406,387
Capital Assets, Being Depreciated				
Buildings	13,043,607	92,461	(329,097)	12,806,971
Infrastructure	1,405,614	259,558	(606,267)	1,058,905
Improvements Other Than Buildings	1,034,434	--	--	1,034,434
Machinery and Equipment	6,273,816	--	--	6,273,816
Total Capital Assets, Being Depreciated	21,757,471	352,019	(935,364)	21,174,126
Less Accumulated Depreciation For				
Buildings	(5,856,124)	(314,172)	76,266	(6,094,030)
Infrastructure	(299,621)	(35,140)	--	(334,761)
Improvements Other Than Buildings	(699,740)	(63,701)	--	(763,441)
Machinery and Equipment	(4,327,907)	(346,377)	407,368	(4,266,916)
Total Accumulated Depreciation	(11,183,392)	(759,390)	483,634	(11,459,148)
Total Capital Assets, Being Depreciated, Net	10,574,079	(407,371)	(451,730)	9,714,978
Governmental Activities Capital Assets, Net	$ 10,845,440	$ (261,265)	$ (462,810)	$ 10,121,365

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

Governmental Activities	
General Government	$ 333,203
Judicial	1,940
Public Safety	185,948
Public Works	159,198
Health and Welfare	6,436
Culture and Recreation	71,637
Housing and Development	1,028
Total Depreciation Expense	$ 759,390

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2017 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 17,311
General Fund	SPLOST 2011 Capital Projects Fund	87,352
Nonmajor Governmental Funds	General Fund	380,036
Nonmajor Governmental Funds	Nonmajor Governmental Funds	464
		$ 485,163

The SPLOST 2011 Fund owes the General Fund $84,610 in excess proceeds under O.C.G.A. 48-8-121(g) and $2,742 for unreimbursed expenditures. A Nonmajor Governmental Fund owes the General Fund $16,519 for amounts deposited into the fund in error. The General Funds owes a Nonmajor Governmental Fund $380,036 in Local Maintenance & Improvement Grant proceeds. 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, 2017 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	SPLOST 2011 Capital Projects Fund	$ 192,561
General Fund	Nonmajor Governmental Funds	24,500
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	$ 61,798
SPLOST 2017 Capital Projects Fund	Nonmajor Governmental Funds	21,682
Nonmajor Governmental Funds	General Fund	237,194
Nonmajor Governmental Funds	SPLOST 2011 Capital Projects Fund	100,000
		$ 637,735

The SPLOST 2011 Fund transferred $107,951 to the General Fund to finance project expenditures accounted for in prior years. The SPLOST 2011 Fund transferred $84,610 in excess proceeds under O.C.G.A. 48-8-121(g) to the General Fund. A Nonmajor Governmental Fund transferred $24,500 to the General Fund to finance expenditures accounted for in prior years. A Nonmajor Governmental Fund transferred $61,798 in sales tax proceeds to the SPLOST 2011 Fund to finance project expenditures. A Nonmajor Governmental Fund transferred $21,682 in sales tax proceeds to the SPLOST 2017 Fund to finance project expenditures. The General Fund transferred $237,194 to a Nonmajor Governmental Fund to finance E-911 expenditures. The SPLOST 2011 Fund transferred $100,000 to a Nonmajor Governmental Fund to finance project expenditures.

F. Short-Term Debt

On February 10, 2017, the County entered into a tax anticipation note with Community Bank of Fitzgerald for $3,500,000 with interest at 3.75% for operating purposes. The amount drawn on this note was $3,000,000 and was repaid at December 31, 2017. The County entered into a new tax anticipation note on January 25, 2018 in the amount of $4,000,000 with an interest rate of 4.5%.

Short-term liability activity for the year ended December 31, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities				
Notes Payable	$ --	$ 3,000,000	$ (3,000,000)	$ --
	$ --	$ 3,000,000	$ (3,000,000)	$ --

G. Long-Term Debt

Notes Payable

On October 4, 2017, the County entered into a note with Community Bank for the purchase of Sheriff vehicles in the amount of $65,721. The note is payable in 60 monthly payments of $1,221 with interest at 4.25%. At December 31, 2017, the outstanding balance on this note was $63,741.

On October 19, 2017, the County entered into a note with Colony Bank for the purchase of Sheriff vehicles in the amount of $65,721. The note is payable in 36 monthly payments of $1,937 with interest at 3.5%. At December 31, 2017, the outstanding balance on this note was $62,229.

Debt service requirements to maturity for the notes payable as of December 31, 2017 were as follows:

Year Ending	Governmental Activities		
December 31	Principal	Interest	Total
2018	$ 33,584	$ 4,310	$ 37,894
2019	34,873	3,021	37,894
2020	31,921	1,690	33,611
2021	13,834	820	14,654
2022	11,758	227	11,985
Total	$ 125,970	$ 10,068	$ 136,038

H. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 249,649	$ --	$ (54,561)	$ 195,088	$ --
Net Pension Liability	2,192,560	951,938	(728,689)	2,415,809	--
Capital Leases	196,559	--	(196,559)	--	--
Notes Payable	--	131,443	(5,473)	125,970	33,584
	$ 2,638,768	$ 1,083,381	$ (985,282)	$ 2,736,867	$ 33,584

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

I. 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. On December 27, 2017, the County amended the adoption agreement and closed the plan to employees with an employment commencement date on or after January 1, 2018. 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, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	49
Inactive employees entitled to but not yet receiving benefits	82
Active employees	105
	236

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, 2017, the County's actuarially determined contribution was $395,191.

The County's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017.

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	7.25% 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, 2017 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 %	2.58 %
Domestic Large Equities	30	5.57
Domestic Mid Equities	5	7.88
Domestic Small Equities	5	5.20
REIT	5	7.12
International	15	1.51
Multi Cap	5	5.59
Global Allocation	5	1.82

The discount rate used to measure the total pension liability was 7.25%. 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, 2017, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 6,534,650	$ 4,342,090	$ 2,192,560
Changes for the Year			
Service Cost	170,372	--	170,372
Interest	478,090	--	478,090
Differences Between Expected and Actual Experience	10,434	--	10,434
Changes of Assumptions	202,723	--	202,723
Contributions - Employer	--	450,030	(450,030)
Net Investement Income	--	278,659	(278,659)
Benefit Payments	(320,244)	(320,244)	--
Administrative Expense	--	(23,854)	23,854
Other Changes	--	(66,465)	66,465
Net Changes	541,375	318,126	223,249
Balances - Ending	$ 7,076,025	$ 4,660,216	$ 2,415,809

The following presents the County's net pension liability calculated using the discount rate of 7.25%, 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 (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	$ 3,327,688	$ 2,415,809	$ 1,657,076

For the year ended December 31, 2017, the County recognized pension expense of $646,283. At December 31, 2017, 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	$ 128,835	$ --
Changes in assumptions	262,743	--
Net difference between projected and actual earnings on pension plan investments	248,768	--
Contributions subsequent to the measurement date	405,564	--
	$ 1,045,910	$ --

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	
2018	$ 238,604
2019	238,602
2020	133,272
2021	29,868
2022	--
Thereafter	--
	$ 640,346

At December 31, 2017, the County reported a payable of $405,564 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2017.

Deferred Contribution Plan

The County sponsors a 401a Defined Contribution Plan administered by GEBCorp, a third-party service provider. Senior management employees designated by the County are eligible to participate in the plan. Provisions of the plan were established by the County's execution of an adoption agreement. Employee contributions are not required or permitted. The County is required to contribute 7.5% of the current participant's compensation. All contributions and other requirements established by the adoption agreement may be amended by the County at any time. The County did not make any contributions to the plan during the year.

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, 2017, the County contributed $0 to the plan and employee deferrals were $21,880.

J. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2017 were as follows:

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 48,510	$ 48,510
Capital Outlay	--	1,167,323	497,831	380,036	2,045,190
	--	1,167,323	497,831	428,546	2,093,700
Assigned					
Judicial	--	--	--	6,881	6,881
Public Safety	--	--	--	110,411	110,411
Housing and Development	--	--	--	34,893	34,893
Capital Outlay	--	--	--	2	2
	--	--	--	152,187	152,187
Unassigned, Reported In					
General Fund	416,777	--	--	--	416,777
	416,777	--	--	--	416,777
Total Fund Balances	$ 416,777	$ 1,167,323	$ 497,831	$ 580,733	$ 2,662,664

K. Tax Abatements

County property tax revenues were reduced by $28,363 under agreements entered into by the Fitzgerald & Ben Hill County Development Authority.

L. 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 $500 to $5,000 with various limits of liability ranging from $25,000 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.

M. 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, 2017, 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.

N. 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, 2017, the County paid $10,827 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 $119,614 which represents its twenty five percent share of the debt of the Joint Development Authority at December 31, 2017. 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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 7,741,436	$ 7,741,437	$ 7,694,326	$ (47,111)
Licenses and Permits	44,600	44,600	56,356	11,756
Intergovernmental	27,100	666,091	377,605	(288,486)
Charges for Services	1,785,722	1,785,722	1,157,338	(628,384)
Fines and Forfeitures	372,330	372,330	335,024	(37,306)
Interest Revenue	700	700	1,168	468
Contributions and Donations	--	--	--	--
Miscellaneous	3,655	3,655	10,243	6,588
Total Revenues	9,975,543	10,614,535	9,632,060	(982,475)
EXPENDITURES				
General	61,201	141,201	119,478	21,723
Elections	173,612	165,326	144,745	20,581
General Administration	460,960	486,593	443,170	43,423
Tax Commissioner	290,665	295,130	288,251	6,879
Tax Assessor	258,245	260,308	239,720	20,588
Government Buildings	207,845	181,224	125,560	55,664
Superior Court	364,473	402,576	400,778	1,798
Superior Court Judges	147,800	159,360	159,927	(567)
District Attorney	33,016	22,203	23,034	(831)
Public Defender	87,620	69,560	66,901	2,659
Magistrate Court	294,813	290,847	293,554	(2,707)
Probate Court	144,540	145,786	148,554	(2,768)
Sheriff	1,345,933	1,423,419	1,415,332	8,087
Jail Administration	1,307,986	1,392,632	1,245,408	147,224
School Resource Officers	101,682	101,682	129,790	(28,108)
Fire	69,000	69,000	70,442	(1,442)
EMS	1,439,070	898,129	1,182,430	(284,301)
Coroner	14,860	20,464	21,585	(1,121)
Animal Control	89,092	89,092	92,308	(3,216)
Emergency Management	34,532	20,965	25,669	(4,704)
Highways and Streets	1,169,984	1,590,270	906,973	683,297
Solid Waste and Recycling	368,718	350,747	321,066	29,681
Health	84,053	82,798	82,763	35
Senior Assistance	52,473	52,109	52,268	(159)
Senior Cititzens Nutrition	51,359	58,918	63,836	(4,918)
Transit Vans	--	151,967	328,133	(176,166)
Recreation	225,804	169,353	169,352	1
Parks	3,000	1,800	1,615	185
Libraries	131,184	114,786	113,420	1,366
Agricultural Resources	75,276	67,573	71,616	(4,043)
Forest Resources	14,782	14,409	15,394	(985)
Planning and Zoning	86,426	78,621	64,756	13,865
Airport	26,076	19,557	19,557	--
Economic Opportunity	158,442	97,675	87,910	9,765
Debt Service	50,000	9,000	7,889	1,111
Total Expenditures	9,424,522	9,495,080	8,943,184	551,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	551,021	1,119,455	688,876	(430,579)

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
OTHER FINANCING SOURCES (USES)				
Transfers In				
CDBG Capital Projects Fund	--	--	24,500	24,500
SPLOST 2011 Capital Projects Fund	--	--	192,561	192,561
Transfers Out				
E-911 Special Revenue Fund	(212,018)	(520,300)	(237,194)	283,106
Proceeds of Capital Asset Dispositions	--	16,000	375,902	359,902
Insurance Recoveries	48,500	48,500	--	(48,500)
Total Other Financing Sources (Uses)	(163,518)	(455,800)	355,769	811,569
Net Change in Fund Balances	387,503	663,655	1,044,645	380,990
Fund Balances - Beginning	(627,868)	(627,868)	(627,868)	--
Fund Balances - Ending	$ (240,365)	$ 35,787	$ 416,777	$ 380,990

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
December 31, 2017

	2017	2016	2015
Total Pension Liability			
Service Cost	$ 170,372	$ 140,337	$ 125,263
Interest on Total Pension Liability	478,090	425,390	407,714
Changes of Benefit Terms	--	--	--
Differences Between Expected and Actual Experience	10,434	235,792	--
Changes of Assumptions	202,723	207,135	--
Benefit Payments	(320,244)	(291,747)	(302,851)
Net Change in Total Pension Liability	541,375	716,907	230,126
Total Pension Liability - Beginning	6,534,650	5,817,743	5,587,617
Total Pension Liability - Ending (a)	$ 7,076,025	$ 6,534,650	$ 5,817,743
Plan Fiduciary Net Position			
Contributions - Employer	$ 450,030	$ 386,829	$ 338,492
Contributions - Employee	--	--	--
Net Investment Income	278,659	25,548	282,091
Benefit Payments, Including Refunds of Employee Contributions	(320,244)	(291,747)	(302,851)
Administrative Expense	(23,854)	(18,273)	(16,089)
Other	(66,465)	(72,995)	(27,179)
Net Change in Plan Fiduciary Net Position	318,126	29,362	274,464
Plan Fiduciary Net Position - Beginning	4,342,090	4,312,728	4,038,264
Plan Fiduciary Net Position - Ending (b)	$ 4,660,216	$ 4,342,090	$ 4,312,728
County's Net Pension Liability - Ending (a) - (b)	$ 2,415,809	$ 2,192,560	$ 1,505,015
Plan Fiduciary Net Position as a Percentage of the Total Pension	65.86%	66.45%	74.13%
Covered-Employee Payroll	$ 3,571,929	$ 3,040,935	$ 2,686,554
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	67.63%	72.10%	56.02%

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
December 31, 2017

	2017	2016	2015
Actuarially Determined Contribution	$ 395,191	$ 440,358	$ 379,362
Contributions in Relation to the Actuarially Determined Contribution	405,564	450,030	386,829
Contribution Deficiency (Excess)	$ (10,373)	$ (9,672)	$ (7,467)
Covered-Employee Payroll	$ 3,070,041	$ 3,571,929	$ 3,040,935
Contributions as a Percentage of Covered-Employee Payroll	13.21%	12.60%	12.72%

Notes to Schedule

Valuation date	January 1, 2017
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	7.25% 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	$ 119,478	$ (70,833)	$ 48,645
Elections	144,745	--	144,745
General Administration	443,170	7,889	451,059
Tax Commissioner	288,251	--	288,251
Tax Assessor	239,720	--	239,720
Government Buildings	125,560	--	125,560
	1,360,924	(62,944)	1,297,980
Judicial	1,092,748	--	1,092,748
Public Safety	4,182,964	--	4,182,964
Public Works	1,228,039	--	1,228,039
Health and Welfare	527,000	--	527,000
Culture and Recreation	284,387	--	284,387
Housing and Development	259,233	--	259,233
Debt Service	7,889	62,944	70,833
Total Expenditures	8,943,184	--	8,943,184
OTHER FINANCING SOURCES (USES)			
Transfers Out	237,194	--	237,194
Total	$ 9,180,378	$ --	$ 9,180,378

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.

Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund - This fund is used to account for the special one percent sales tax imposed for the six year period beginning July 1, 2017.

BEN HILL COUNTY, GEORGIA
General Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 886,755	$ 241,176
Receivables (Net of Allowance for Uncollectibles)		
Taxes	870,293	931,551
Accounts	137,442	134,429
Intergovernmental	223,435	131,517
Due from Other Funds		
Special Investigation Special Revenue Fund	16,519	16,519
Development Authority Special Revenue Fund	792	3,530
E-911 Special Revenue Fund	--	8,379
SPLOST 2011 Capital Projects Fund	87,352	77,560
Total Assets	$ 2,222,588	$ 1,544,661
LIABILITIES		
Cash Overdraft	$ --	$ 96,433
Accounts Payable	737,468	1,115,395
Accrued Liabilities	72,913	98,290
Intergovernmental Payable	--	4,621
Due to Other Funds		
SPLOST 2011 Capital Projects Fund	--	300,741
LMIG Capital Projects Fund	380,036	--
Other Current Liabilities	2,742	--
Total Liabilities	1,193,159	1,615,480
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	578,460	510,997
Ambulance Fees	34,192	46,052
Total Deferred Inflows of Resources	612,652	557,049
FUND BALANCES		
Unassigned	416,777	(627,868)
Total Fund Balances	416,777	(627,868)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,222,588	$ 1,544,661

BEN HILL COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 7,694,326	$ 7,036,596
Licenses and Permits	56,356	48,589
Intergovernmental	377,605	678,658
Charges for Services	1,157,338	1,520,750
Fines and Forfeitures	335,024	313,668
Interest Revenue	1,168	832
Miscellaneous	10,243	46,081
Total Revenues	9,632,060	9,645,174
EXPENDITURES		
Current		
General Government	1,297,980	1,421,923
Judicial	1,092,748	1,071,110
Public Safety	4,182,964	4,888,136
Public Works	1,228,039	1,767,233
Health and Welfare	527,000	339,683
Culture and Recreation	284,387	363,627
Housing and Development	259,233	348,212
Debt Service	70,833	53,113
Total Expenditures	8,943,184	10,253,037
Excess (Deficiency) of Revenues Over (Under) Expenditures	688,876	(607,863)
OTHER FINANCING SOURCES (USES)		
Transfers In		
CDBG Capital Projects Fund	24,500	--
SPLOST 2011 Capital Projects Fund	192,561	--
Transfers Out		
E-911 Special Revenue Fund	(237,194)	(219,786)
Proceeds of Capital Asset Dispositions	375,902	1,150
Insurance Recoveries	--	8,162
Total Other Financing Sources (Uses)	355,769	(210,474)
Net Change in Fund Balances	1,044,645	(818,337)
Fund Balances - Beginning	(627,868)	190,469
Fund Balances - Ending	$ 416,777	$ (627,868)

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 1,254,675	$ 1,460,699
Receivables		
Intergovernmental	--	171,651
Due from Other Funds		
General Fund	--	300,741
Total Assets	$ 1,254,675	$ 1,933,091
LIABILITIES		
Accounts Payable	$ --	$ 44,928
Intergovernmental Payable	--	188,804
Due to Other Funds		
General Fund	87,352	77,560
Total Liabilities	87,352	311,292
FUND BALANCES		
Restricted	1,167,323	1,621,799
Total Fund Balances	1,167,323	1,621,799
Total Liabilities and Fund Balances	$ 1,254,675	$ 1,933,091

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 894,692	$ 1,746,556
Interest Revenue	1,975	2,510
Total Revenues	896,667	1,749,066
EXPENDITURES		
Current		
Public Safety	1,626	3,181
Health and Welfare	64,540	124,821
Culture and Recreation	11,190	21,895
Capital Outlay	377,361	731,990
Debt Service	200,139	129,664
Intergovernmental	465,524	910,799
Total Expenditures	1,120,380	1,922,350
Excess (Deficiency) of Revenues Over (Under) Expenditures	(223,713)	(173,284)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	61,798	124,821
Transfers Out		
General Fund	(192,561)	--
Development Authority Special Revenue Fund	(100,000)	--
Capital Leases	--	63,579
Insurance Recoveries	--	24,716
Total Other Financing Sources (Uses)	(230,763)	213,116
Net Change in Fund Balances	(454,476)	39,832
Fund Balances - Beginning	1,621,799	1,581,967
Fund Balances - Ending	$ 1,167,323	$ 1,621,799

BEN HILL COUNTY, GEORGIA
SPLOST 2017 Capital Projects Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 476,420	$ --
Receivables		
Intergovernmental	185,857	--
Total Assets	$ 662,277	$ --
LIABILITIES		
Accounts Payable	$ 8,352	$ --
Intergovernmental Payable	156,094	--
Total Liabilities	164,446	--
FUND BALANCES		
Restricted	497,831	--
Total Fund Balances	497,831	--
Total Liabilities and Fund Balances	$ 662,277	$ --

BEN HILL COUNTY, GEORGIA
SPLOST 2017 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 967,895	$ --
Interest Revenue	190	--
Total Revenues	968,085	--
EXPENDITURES		
Current		
Health and Welfare	21,682	--
Culture and Recreation	813	--
Capital Outlay	149,258	--
Debt Service	6,315	--
Intergovernmental	445,311	--
Total Expenditures	623,379	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	344,706	--
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	21,682	--
Notes Payable	131,443	--
Total Other Financing Sources (Uses)	153,125	--
Net Change in Fund Balances	497,831	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 497,831	$ --

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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.

LMIG Fund - This fund is used to account for the Local Maintenance & Improvement Grant.

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, 2017

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash and Cash Equivalents	$ 37,653	$ 51,310	$13,462	$ 24,939	$ 6,881	$ 3,203
Receivables (Net of Allowance for Uncollectibles)	--	--	--	--	--	45,307
Due from Other Funds	--	--	464	--	--	--
Total Assets	$ 37,653	$ 51,310	$13,926	$ 24,939	$ 6,881	$ 48,510
LIABILITIES						
Accounts Payable	$ --	$ --	$ --	$ 434	$ --	$ --
Due to Other Funds	--	464	--	16,519	--	--
Total Liabilities	--	464	--	16,953	--	--
FUND BALANCES						
Restricted	--	--	--	--	--	48,510
Assigned	37,653	50,846	13,926	7,986	6,881	--
Total Fund Balances	37,653	50,846	13,926	7,986	6,881	48,510
Total Liabilities and Fund Balances	$ 37,653	$ 51,310	$13,926	$ 24,939	$ 6,881	$ 48,510

		Capital Projects Funds			Debt Service Funds	
Development Authority	Total	LMIG	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ 35,685	$ 173,133	$ --	$ 2	$ 2	$ --	$ 173,135
--	45,307	--	35,182	35,182	--	80,489
--	464	380,036	--	380,036	--	380,500
$ 35,685	$ 218,904	$ 380,036	$ 35,184	$ 415,220	$ --	$ 634,124
$ --	$ 434	$ --	$ 35,182	$ 35,182	$ --	$ 35,616
792	17,775	--	--	--	--	17,775
792	18,209	--	35,182	35,182	--	53,391
--	48,510	380,036	--	380,036	--	428,546
34,893	152,185	--	2	2	--	152,187
34,893	200,695	380,036	2	380,038	--	580,733
$ 35,685	$ 218,904	$ 380,036	$ 35,184	$ 415,220	$ --	$ 634,124

BEN HILL COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
December 31, 2017

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	--
Charges for Services	23,679	--	--	21,413	--	224,568
Fines and Forfeitures	20,337	22,439	21,753	--	1,315	--
Interest Revenue	--	--	4	3	--	--
Miscellaneous	--	1,700	--	--	--	--
Total Revenues	44,016	24,139	21,757	21,416	1,315	224,568
EXPENDITURES						
Current						
Public Safety	28,220	5,047	8,796	11,761	--	455,130
Housing and Development	--	--	--	--	--	--
Capital Outlay	--	36,631	--	--	--	--
Total Expenditures	28,220	41,678	8,796	11,761	--	455,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,796	(17,539)	12,961	9,655	1,315	(230,562)
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	237,194
Transfers Out	--	--	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--	--	237,194
Net Change in Fund Balances	15,796	(17,539)	12,961	9,655	1,315	6,632
Fund Balances - Beginning	21,857	68,385	965	(1,669)	5,566	41,878
Fund Balances - Ending	$ 37,653	$ 50,846	$13,926	$ 7,986	$ 6,881	$ 48,510

		Capital Projects Funds			Debt Service Funds	
Development Authority	Total	LMIG	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ --	$ --	$ --	$ 83,480	$ 83,480
--	--	447,137	111,741	558,878	--	558,878
--	269,660	--	--	--	--	269,660
--	65,844	--	--	--	--	65,844
49	56	--	--	--	--	56
--	1,700	--	2	2	--	1,702
49	337,260	447,137	111,743	558,880	83,480	979,620
--	508,954	--	--	--	--	508,954
12,030	12,030	--	--	--	--	12,030
100,000	136,631	67,101	87,241	154,342	--	290,973
112,030	657,615	67,101	87,241	154,342	--	811,957
(111,981)	(320,355)	380,036	24,502	404,538	83,480	167,663
100,000	337,194	--	--	--	--	337,194
--	--	--	(24,500)	(24,500)	(83,480)	(107,980)
100,000	337,194	--	(24,500)	(24,500)	(83,480)	229,214
(11,981)	16,839	380,036	2	380,038	--	396,877
46,874	183,856	--	--	--	--	183,856
$ 34,893	$ 200,695	$ 380,036	$ 2	$ 380,038	$ --	$ 580,733

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 37,653	$ 21,857
Total Assets	$ 37,653	$ 21,857
FUND BALANCES		
Assigned	$ 37,653	$ 21,857
Total Fund Balances	$ 37,653	$ 21,857

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Charges for Services	$ 23,679	$ 25,077
Fines and Forfeitures	20,337	27,946
Total Revenues	44,016	53,023
EXPENDITURES		
Current		
Public Safety	28,220	41,193
Capital Outlay	--	3,000
Total Expenditures	28,220	44,193
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,796	8,830
Net Change in Fund Balances	15,796	8,830
Fund Balances - Beginning	21,857	13,027
Fund Balances - Ending	$ 37,653	$ 21,857

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, 2017

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ --	$ 23,679	$ 23,679
Fines and Forfeitures	37,700	20,337	(17,363)
Total Revenues	37,700	44,016	6,316
EXPENDITURES			
Current			
Public Safety	12,700	28,220	(15,520)
Capital Outlay	25,000	--	25,000
Total Expenditures	37,700	28,220	9,480
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	15,796	15,796
Net Change in Fund Balances	--	15,796	15,796
Fund Balances - Beginning	21,857	21,857	--
Fund Balances - Ending	$ 21,857	$ 37,653	$ 15,796

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 51,310	$ 69,499
Total Assets	$ 51,310	$ 69,499
LIABILITIES		
Accounts Payable	$ --	$ 650
Due to Other Funds		
Jail Special Revenue Fund	464	464
Total Liabilities	464	1,114
FUND BALANCES		
Assigned	50,846	68,385
Total Fund Balances	50,846	68,385
Total Liabilities and Fund Balances	$ 51,310	$ 69,499

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, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 22,439	$ 19,676
Miscellaneous	1,700	--
Total Revenues	24,139	19,676
EXPENDITURES		
Current		
Public Safety	5,047	20,944
Capital Outlay	36,631	--
Total Expenditures	41,678	20,944
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,539)	(1,268)
Net Change in Fund Balances	(17,539)	(1,268)
Fund Balances - Beginning	68,385	69,653
Fund Balances - Ending	$ 50,846	$ 68,385

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 17,000	$ 22,439	$ 5,439
Miscellaneous	--	1,700	1,700
Total Revenues	17,000	24,139	7,139
EXPENDITURES			
Current			
Public Safety	17,000	5,047	11,953
Capital Outlay	--	36,631	(36,631)
Total Expenditures	17,000	41,678	(24,678)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(17,539)	(17,539)
Net Change in Fund Balances	--	(17,539)	(17,539)
Fund Balances - Beginning	68,385	68,385	--
Fund Balances - Ending	$ 68,385	$ 50,846	$ (17,539)

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 13,462	$ 5,523
Due from Other Funds		
Drug Abuse & Education Special Revenue Fund	464	464
Total Assets	$ 13,926	$ 5,987
LIABILITIES		
Accounts Payable	$ --	$ 5,022
Total Liabilities	--	5,022
FUND BALANCES		
Assigned	13,926	965
Total Fund Balances	13,926	965
Total Liabilities and Fund Balances	$ 13,926	$ 5,987

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 21,753	$ 25,415
Interest Revenue	4	4
Total Revenues	21,757	25,419
EXPENDITURES		
Current		
Public Safety	8,796	24,496
Capital Outlay	--	6,008
Total Expenditures	8,796	30,504
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,961	(5,085)
Net Change in Fund Balances	12,961	(5,085)
Fund Balances - Beginning	965	6,050
Fund Balances - Ending	$ 13,926	$ 965

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 22,500	$ 21,753	$ (747)
Interest Revenue	--	4	4
Total Revenues	22,500	21,757	(743)
EXPENDITURES			
Current			
Public Safety	22,500	8,796	13,704
Total Expenditures	22,500	8,796	13,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	12,961	12,961
Net Change in Fund Balances	--	12,961	12,961
Fund Balances - Beginning	965	965	--
Fund Balances - Ending	$ 965	$ 13,926	$ 12,961

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 24,939	$ 16,661
Total Assets	$ 24,939	$ 16,661
LIABILITIES		
Accounts Payable	$ 434	$ 1,811
Due to Other Funds		
General Fund	16,519	16,519
Total Liabilities	16,953	18,330
FUND BALANCES		
Assigned	7,986	--
Unassigned	--	(1,669)
Total Fund Balances	7,986	(1,669)
Total Liabilities and Fund Balances	$ 24,939	$ 16,661

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Charges for Services	$ 21,413	$ 23,731
Interest Revenue	3	1
Total Revenues	21,416	23,732
EXPENDITURES		
Current		
Public Safety	11,761	9,742
Total Expenditures	11,761	9,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,655	13,990
Net Change in Fund Balances	9,655	13,990
Fund Balances - Beginning	(1,669)	(15,659)
Fund Balances - Ending	$ 7,986	$ (1,669)

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, 2017

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 21,850	$ 21,413	$ (437)
Interest Revenue	7	3	(4)
Total Revenues	21,857	21,416	(441)
EXPENDITURES			
Current			
Public Safety	3,827	11,761	(7,934)
Capital Outlay	18,030	--	18,030
Total Expenditures	21,857	11,761	10,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	9,655	9,655
Net Change in Fund Balances	--	9,655	9,655
Fund Balances - Beginning	(1,669)	(1,669)	--
Fund Balances - Ending	$ (1,669)	$ 7,986	$ 9,655

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 6,881	$ 5,566
Total Assets	$ 6,881	$ 5,566
FUND BALANCES		
Assigned	$ 6,881	$ 5,566
Total Fund Balances	$ 6,881	$ 5,566

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, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 1,315	$ 350
Total Revenues	1,315	350
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,315	350
Net Change in Fund Balances	1,315	350
Fund Balances - Beginning	5,566	5,216
Fund Balances - Ending	$ 6,881	$ 5,566

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 1,315	$ 1,315
Total Revenues	--	1,315	1,315
EXPENDITURES			
Current			
Judicial	5,566	--	5,566
Total Expenditures	5,566	--	5,566
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,566)	1,315	6,881
Net Change in Fund Balances	(5,566)	1,315	6,881
Fund Balances - Beginning	5,566	5,566	--
Fund Balances - Ending	$ --	$ 6,881	$ 6,881

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 3,203	$ 4,270
Receivables		
Accounts	45,307	45,987
Total Assets	$ 48,510	$ 50,257
LIABILITIES		
Due to Other Funds		
General Fund	$ --	$ 8,379
Total Liabilities	--	8,379
FUND BALANCES		
Restricted	48,510	41,878
Total Fund Balances	48,510	41,878
Total Liabilities and Fund Balances	$ 48,510	$ 50,257

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Charges for Services	$ 224,568	$ 254,903
Total Revenues	224,568	254,903
EXPENDITURES		
Current		
Public Safety	455,130	487,832
Total Expenditures	455,130	487,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	(230,562)	(232,929)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	237,194	219,786
Total Other Financing Sources (Uses)	237,194	219,786
Net Change in Fund Balances	6,632	(13,143)
Fund Balances - Beginning	41,878	55,021
Fund Balances - Ending	$ 48,510	$ 41,878

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, 2017

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 265,221	$ 224,568	$ (40,653)
Total Revenues	265,221	224,568	(40,653)
EXPENDITURES			
Current			
Public Safety	265,221	455,130	(189,909)
Total Expenditures	265,221	455,130	(189,909)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(230,562)	(230,562)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	237,194	237,194
Total Other Financing Sources (Uses)	--	237,194	237,194
Net Change in Fund Balances	--	6,632	6,632
Fund Balances - Beginning	41,878	41,878	--
Fund Balances - Ending	$ 41,878	$ 48,510	$ 6,632

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 35,685	$ 82,253
Receivables		
Notes	--	33,151
Total Assets	$ 35,685	$ 115,404
LIABILITIES		
Due to Other Funds		
General Fund	$ 792	$ 3,530
EIP Revolving Loan Enterprise Fund	--	65,000
Total Liabilities	792	68,530
FUND BALANCES		
Assigned	34,893	46,874
Total Fund Balances	34,893	46,874
Total Liabilities and Fund Balances	$ 35,685	$ 115,404

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Interest Revenue	$ 49	$ 1,360
Miscellaneous	--	75
Total Revenues	49	1,435
EXPENDITURES		
Current		
Housing and Development	12,030	30,448
Capital Outlay	100,000	--
Total Expenditures	112,030	30,448
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,981)	(29,013)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST 2011 Capital Projects Fund	100,000	--
Transfers Out		
EIP Revolving Loan Enterprise Fund	--	(65,000)
Proceeds of Capital Asset Dispositions	--	71,751
Total Other Financing Sources (Uses)	100,000	6,751
Net Change in Fund Balances	(11,981)	(22,262)
Fund Balances - Beginning	46,874	69,136
Fund Balances - Ending	$ 34,893	$ 46,874

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, 2017

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ --	$ 49	$ 49
Total Revenues	--	49	49
EXPENDITURES			
Current			
Housing and Development	20,800	12,030	8,770
Capital Outlay	--	100,000	(100,000)
Total Expenditures	20,800	112,030	(91,230)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,800)	(111,981)	(91,181)
OTHER FINANCING SOURCES (USES)			
Transfers In			
SPLOST 2011 Capital Projects Fund	--	100,000	100,000
Total Other Financing Sources (Uses)	--	100,000	100,000
Net Change in Fund Balances	(20,800)	(11,981)	8,819
Fund Balances - Beginning	46,874	46,874	--
Fund Balances - Ending	$ 26,074	$ 34,893	$ 8,819

BEN HILL COUNTY, GEORGIA
LMIG Capital Projects Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Due from Other Funds		
General Fund	$ 380,036	$ --
Total Assets	$ 380,036	$ --
FUND BALANCES		
Restricted	$ 380,036	$ --
Total Fund Balances	$ 380,036	$ --

BEN HILL COUNTY, GEORGIA
LMIG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	$ 447,137	$ --
Total Revenues	447,137	--
EXPENDITURES		
Capital Outlay	67,101	--
Total Expenditures	67,101	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,036	--
Net Change in Fund Balances	380,036	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 380,036	$ --

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 2	$ --
Receivables		
Intergovernmental	35,182	12,009
Total Assets	$ 35,184	$ 12,009
LIABILITIES		
Accounts Payable	$ 35,182	$ 12,009
Total Liabilities	35,182	12,009
FUND BALANCES		
Assigned	2	--
Total Fund Balances	2	--
Total Liabilities and Fund Balances	$ 35,184	$ 12,009

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	$ 111,741	$ 397,576
Miscellaneous	2	--
Total Revenues	111,743	397,576
EXPENDITURES		
Capital Outlay	87,241	397,576
Total Expenditures	87,241	397,576
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,502	--
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(24,500)	--
Total Other Financing Sources (Uses)	(24,500)	--
Net Change in Fund Balances	2	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 2	$ --

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 83,480	$ 124,821
Total Revenues	83,480	124,821
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,480	124,821
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2011 Capital Projects Fund	(61,798)	(124,821)
SPLOST 2017 Capital Projects Fund	(21,682)	--
Total Other Financing Sources (Uses)	(83,480)	(124,821)
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, 2017 and 2016

	2017	2016
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 219,806	$ 101,096
Receivables (Net of Allowance for Uncollectibles)		
Notes	49,004	45,366
Due from Other Funds		
Development Authority Special Revenue Fund	--	65,000
Total Current Assets	268,810	211,462
Noncurrent Assets		
Notes Receivable	369,119	408,125
Total Noncurrent Assets	369,119	408,125
Total Assets	637,929	619,587
NET POSITION		
Restricted	637,929	619,587
Total Net Position	$ 637,929	$ 619,587

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for Services	$ 17,652	$ 15,351
Total Operating Revenues	17,652	15,351
OPERATING EXPENSES		
Purchased/Contracted Services	--	750
Total Operating Expenses	--	750
Operating Income (Loss)	17,652	14,601
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	690	893
Total Nonoperating Revenues (Expenses)	690	893
Income (Loss) Before Contributions and Transfers	18,342	15,494
Transfers In		
Development Authority Special Revenue Fund	--	65,000
Changes in Net Position	18,342	80,494
Net Position - Beginning	619,587	539,093
Net Position - Ending	$ 637,929	$ 619,587

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 106,912	$ 35,847
Notes Issued	(71,544)	(221,042)
Interest Received	17,652	8,649
Payments to Suppliers	--	(750)
Net Cash Provided (Used) by Operating Activities	53,020	(177,296)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due from Other Funds	65,000	--
Net Cash Provided (Used) by Noncapital Financing Activities	65,000	--
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	690	893
Net Cash Provided (Used) by Investing Activities	690	893
Net Increase (Decrease) in Cash and Cash Equivalents	118,710	(176,403)
Cash and Cash Equivalents - Beginning of Year	101,096	277,499
Cash and Cash Equivalents - End of Year	$ 219,806	$ 101,096
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 17,652	$ 14,601
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	35,368	(191,897)
Net Cash Provided (Used) by Operating Activities	$ 53,020	$ (177,296)

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, 2017

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 106,687	$ 8,438	$ 20,055	$ 2,946	$ 41,180	$ 179,306
Total Assets	$ 106,687	$ 8,438	$ 20,055	$ 2,946	$ 41,180	$ 179,306
LIABILITIES						
Due to Others	$ 106,687	$ 8,438	$ 20,055	$ 2,946	$ 41,180	$ 179,306
Total Liabilities	$ 106,687	$ 8,438	$ 20,055	$ 2,946	$ 41,180	$ 179,306

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes		
Real Property	$ 5,276,224	$ 4,695,799
Personal Property	697,800	678,732
Real Estate Transfer (Intangible)	11,137	9,274
Franchise	23,520	33,282
General Sales and Use	973,031	935,619
Selective Sales and Use	52,291	50,857
Business		
Insurance Premium	512,012	478,084
Financial Institution	65,511	62,713
Penalties and Interest on Delinquent Taxes	82,800	92,236
	7,694,326	7,036,596
Licenses and Permits		
Business	43,291	36,597
Non-Business	13,065	11,992
	56,356	48,589
Intergovernmental	377,605	678,658
Charges for Services		
General Government	326,440	294,652
Public Safety	731,555	1,151,463
Street and Public Improvements	21,163	12,696
Public Works	76,617	60,055
Culture and Recreation	865	1,111
Other Charges for Services	698	773
	1,157,338	1,520,750
Fines and Forfeitures		
Superior Court	139,733	141,844
Magistrate Court	87,098	77,384
Probate Court	108,193	94,440
	335,024	313,668
Interest Revenue	1,168	832
Miscellaneous	10,243	46,081
Total Revenues	$ 9,632,060	$ 9,645,174

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2017 and 2016

	2017	2016
EXPENDITURES		
Current		
General Government		
General		
Personal Services and Employee Benefits	$ 552	$ --
Purchased/Contracted Services	15,723	7,208
Other Costs	32,370	47,614
Total General	48,645	54,822
Elections		
Personal Services and Employee Benefits	101,808	107,755
Purchased/Contracted Services	37,092	42,746
Supplies	5,845	10,961
Capital Outlay	--	11,520
Total Elections	144,745	172,982
General Administration		
Personal Services and Employee Benefits	316,742	290,048
Purchased/Contracted Services	93,274	98,460
Supplies	39,422	50,470
Other Costs	1,621	9,936
Total General Administration	451,059	448,914
Tax Commissioner		
Personal Services and Employee Benefits	199,945	207,713
Purchased/Contracted Services	75,593	56,151
Supplies	12,713	17,110
Other Costs	--	1,500
Total Tax Commissioner	288,251	282,474
Tax Assessor		
Personal Services and Employee Benefits	213,232	231,010
Purchased/Contracted Services	19,394	21,115
Supplies	7,094	8,656
Total Tax Assessor	239,720	260,781
Government Buildings		
Personal Services and Employee Benefits	89,340	127,226
Purchased/Contracted Services	25,225	53,348
Supplies	10,995	15,377
Capital Outlay	--	5,999
Total Government Buildings	125,560	201,950
Total General Government	1,297,980	1,421,923

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2017 and 2016

	2017	2016
Judicial		
Superior Court		
Personal Services and Employee Benefits	306,102	295,964
Purchased/Contracted Services	81,965	67,323
Supplies	12,711	10,155
Total Superior Court	400,778	373,442
Superior Court Judges		
Personal Services and Employee Benefits	6,121	6,064
Purchased/Contracted Services	12,918	4,563
Supplies	27,250	26,726
Other Costs	113,638	113,638
Total Superior Court Judges	159,927	150,991
District Attorney		
Purchased/Contracted Services	3,332	2,179
Supplies	3,599	3,896
Other Costs	16,103	16,103
Total District Attorney	23,034	22,178
Public Defender		
Purchased/Contracted Services	1,036	454
Supplies	1,524	523
Other Costs	64,341	95,673
Total Public Defender	66,901	96,650
Magistrate Court		
Personal Services and Employee Benefits	224,967	225,443
Purchased/Contracted Services	47,579	41,942
Supplies	21,008	19,835
Total Magistrate Court	293,554	287,220
Probate Court		
Personal Services and Employee Benefits	128,324	121,455
Purchased/Contracted Services	17,167	16,354
Supplies	3,063	2,820
Total Probate Court	148,554	140,629
Total Judicial	1,092,748	1,071,110

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2017 and 2016

	2017	2016
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,176,423	1,223,377
Purchased/Contracted Services	129,902	219,004
Supplies	109,007	112,733
Capital Outlay	--	598
Other Costs	--	31,420
Total Sheriff	1,415,332	1,587,132
Jail Administration		
Personal Services and Employee Benefits	745,493	888,808
Purchased/Contracted Services	250,022	313,704
Supplies	249,893	308,254
Total Jail Administration	1,245,408	1,510,766
School Resource Officers		
Personal Services and Employee Benefits	129,790	96,872
Total School Resource Officers	129,790	96,872
Fire		
Personal Services and Employee Benefits	--	250
Other Costs	70,442	65,667
Total Fire	70,442	65,917
EMS		
Personal Services and Employee Benefits	927,372	1,257,768
Purchased/Contracted Services	183,859	143,651
Supplies	71,199	84,939
Total EMS	1,182,430	1,486,358
Coroner		
Personal Services and Employee Benefits	12,216	12,292
Purchased/Contracted Services	9,369	9,574
Total Coroner	21,585	21,866
Animal Control		
Other Costs	92,308	87,643
Total Animal Control	92,308	87,643
Emergency Management		
Personal Services and Employee Benefits	13,657	13,747
Purchased/Contracted Services	11,891	15,746
Supplies	121	1,589
Capital Outlay	--	500
Total Emergency Management	25,669	31,582
Total Public Safety	4,182,964	4,888,136

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2017 and 2016

	2017	2016
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	714,295	777,416
Purchased/Contracted Services	84,298	132,376
Supplies	89,026	86,832
Capital Outlay	19,354	454,933
Total Highways and Streets	906,973	1,451,557
Water		
Purchased/Contracted Services	--	200
Total Water	--	200
Solid Waste and Recycling		
Personal Services and Employee Benefits	164,883	154,952
Purchased/Contracted Services	139,782	143,714
Supplies	16,401	16,532
Total Solid Waste and Recycling	321,066	315,198
Maintenance and Shop		
Supplies	--	278
Total Maintenance and Shop	--	278
Total Public Works	1,228,039	1,767,233
Health and Welfare		
Health		
Purchased/Contracted Services	4,152	261
Supplies	9,113	10,142
Other Costs	69,498	69,498
Total Health	82,763	79,901
Senior Assistance		
Personal Services and Employee Benefits	37,422	37,951
Purchased/Contracted Services	7,584	6,122
Supplies	7,262	9,651
Total Senior Assistance	52,268	53,724
Senior Cititzens Nutrition		
Personal Services and Employee Benefits	54,969	44,664
Purchased/Contracted Services	4,614	3,292
Supplies	4,253	4,600
Total Senior Cititzens Nutrition	63,836	52,556
Transit Vans		
Purchased/Contracted Services	786	1,535
Capital Outlay	121,508	--
Other Costs	205,839	151,967
Total Transit Vans	328,133	153,502
Total Health and Welfare	527,000	339,683

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2017 and 2016

	2017	2016
Culture and Recreation		
Recreation		
Other Costs	169,352	227,840
Total Recreation	169,352	227,840
Parks		
Purchased/Contracted Services	245	657
Supplies	1,370	1,442
Capital Outlay	--	5,974
Total Parks	1,615	8,073
Libraries		
Other Costs	113,420	127,714
Total Libraries	113,420	127,714
Total Culture and Recreation	284,387	363,627
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	55,414	56,275
Purchased/Contracted Services	6,893	6,022
Supplies	9,309	7,389
Total Agricultural Resources	71,616	69,686
Forest Resources		
Personal Services and Employee Benefits	1,401	1,519
Purchased/Contracted Services	3,711	3,249
Other Costs	10,282	9,491
Total Forest Resources	15,394	14,259
Planning and Zoning		
Personal Services and Employee Benefits	56,445	76,750
Purchased/Contracted Services	5,048	7,586
Supplies	1,645	2,442
Other Costs	1,618	2,540
Total Planning and Zoning	64,756	89,318
Airport		
Other Costs	19,557	24,130
Total Airport	19,557	24,130
Economic Opportunity		
Personal Services and Employee Benefits	13,320	11,594
Purchased/Contracted Services	7,080	16,704
Supplies	2,757	2,127
Other Costs	64,753	120,394
Total Economic Opportunity	87,910	150,819
Total Housing and Development	259,233	348,212
Debt Service	70,833	53,113
Total Expenditures	$ 8,943,184	$ 10,253,037

BEN HILL COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended December 31, 2017

Contract AAA-2017-17	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	Total
January	$ --	$ --	$ 1,935	$ 1,935
February	--	--	2,094	2,094
March	--	--	2,423	2,423
April	--	--	1,007	1,007
May	--	--	--	--
June	--	--	--	--
	--	--	7,459	7,459
Contract AAA-2018-17				
July	1,625	766	--	2,391
August	1,625	766	--	2,391
September	1,625	766	--	2,391
October	5,066	2,175	--	7,241
November	4,484	2,269	--	6,753
December	4,315	2,313	--	6,628
	18,740	9,055	--	27,795
Total	$ 18,740	$ 9,055	$ 7,459	$ 35,254

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2017

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	$ 1,399,377	$ 245,466	$ 1,644,843	83%
Road, Street & Bridge Vehicles & Equipment	910,800	910,800	653,982	20,157	674,139	74%
Waste Removal	273,500	273,500	242,321	6,957	249,278	91%
Law Enforcement	360,000	360,000	246,833	41,815	288,648	80%
Emergency Services	250,000	369,288	210,964	158,324	369,288	100%
Fire & Rescue	25,000	25,000	7,470	--	7,470	30%
Fire & Rescue Debt	100,000	100,000	99,000	--	99,000	99%
Building Improvements	570,000	570,000	235,688	101,356	337,044	59%
Dorminy Medical Center Debt	1,000,000	1,000,000	796,694	64,540	861,234	86%
Capital Equipment	180,000	243,343	190,270	53,073	243,343	100%
County & City Joint Projects						
Development Authority of Ben Hill County	150,000	150,000	11,823	100,000	111,823	75%
Fitzgerald & Ben Hill County Development Authority	1,500,000	1,500,000	1,173,091	95,649	1,268,740	85%
Downtown Development Authority	200,000	200,000	156,021	12,721	168,742	84%
Department of Leisure Services	1,500,000	1,500,000	87,679	55,303	142,982	10%
Public Transportation	200,000	200,000	83,210	3,000	86,210	43%
Humane Society	25,000	25,000	19,942	1,626	21,568	86%
Library	75,000	75,000	58,654	4,782	63,436	85%
Grand Conference Center	100,000	100,000	78,596	6,408	85,004	85%
City of Fitzgerald	5,600,000	5,600,000	4,380,323	357,154	4,737,477	85%
	$ 15,000,000	$ 15,182,631	$ 10,131,938	$ 1,328,331	$ 11,460,269	
SPLOST 2011 Capital Projects Fund						
Total Expenditures				$ 1,120,380		
Transfers Out						
General Fund				107,951		
Development Authority Special Revenue Fund				100,000		
				$ 1,328,331		

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2017

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2017 - 6/30/2023						
County Projects						
Economic Development - FBHDA	$ 465,000	$ 465,000	$ --	$ --	$ --	0%
DLS						
Jessamine Street Gym	125,000	125,000	--	--	--	0%
Lions Park Lighting	125,000	125,000	--	--	--	0%
Monitor Center	175,000	175,000	--	--	--	0%
Paulk Park Paving	25,000	25,000	--	--	--	0%
Campgrounds	30,000	30,000	--	--	--	0%
LED Lighting Upgrades	5,000	5,000	--	--	--	0%
Pitching Machines	15,000	15,000	--	--	--	0%
Humane Society	50,000	50,000	--	--	--	0%
Library	37,500	37,500	--	813	813	2%
Dorminy Medical Center Debt	1,000,000	1,000,000	--	21,682	21,682	2%
Roads & Bridges	2,580,000	2,580,000	--	17,528	17,528	1%
County Vehicles & Equipment						
Road Equipment	750,000	750,000	--	--	--	0%
Solid Waste	300,000	300,000	--	--	--	0%
Sheriff Vehicles	450,000	450,000	--	6,316	6,316	1%
E-911	405,000	405,000	--	--	--	0%
EMS Vehicles & Equipment	856,000	856,000	--	--	--	0%
Other	215,750	215,750	--	286	286	0%
County Buildings & Facilities	365,750	365,750	--	--	--	0%
Public Transit	75,000	75,000	--	--	--	0%
Development Authority of BHC	200,000	200,000	--	--	--	0%
City of Fitzgerald	6,750,000	6,750,000	--	445,311	445,311	7%
	$ 15,000,000	$ 15,000,000	$ --	$ 491,936	$ 491,936	
SPLOST 2017 Capital Projects Fund						
Total Expenditures				$ 623,379		
Notes Payable				(131,443)		
				$ 491,936		

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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, 2017, 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 September 10, 2018. 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 2017-1.

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
September 10, 2018

BEN HILL COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended December 31, 2017

2017-1

Condition

The Georgia Constitution, Article 9, Section 5, Paragraph 5 requires all temporary loans in each year to be payable on or before December 31 of the calendar year in which such loan is made. The County obtained two loans which were payable after December 31.

Recommendation

The County should immediately repay the loans in full or restructure the agreements to be in compliance with Georgia law.

Views Of Responsible Officials And Planned Corrective Action

The County will repay the entire balance of each loan by December 31, 2018 or restructure the agreements to be in compliance with Georgia law.